

Statistics of Income, 2003

Individual Income Tax Returns Estimated Data Line Counts



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2003 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 1-2006)

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This 2003 Statistics of Income (SOI) count package indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2003 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2004 that were sampled statistically and then weighted to estimate the entire 2003 Tax Year.

Changes for the Tax Year 2003 edition include: The inclusion of corresponding dollar amounts of selected lines filed in concurrence with the number of returns filed. These amounts (in thousands of dollars) are found on the gold colored pages in the second half of the text. Two additional forms are also included and are enumerated on the Contents page.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would otherwise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2003 Complete Report estimates:

130,423,626	Total, all individual returns filed
80,420,043	1040 returns
29,631,494	1040A returns
20,372,089	1040EZ returns

Estimates of returns filed electronically:

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61,154,815	Total, all individual returns filed
30,472,170	1040 returns
18,910,697	1040A returns
11,771,948	1040EZ returns

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Tax Year 2003 Totals for Forms and Schedules

Limitations and Guidelines

Description of the Sample

Line Item Counts are reported for:

All Returns filed	Form 4797
Form 1040 only	Form 4835
Electronically filed returns	Form 4952
Form 1040A	Form 4970
Schedule 1	Form 4972
Schedule 2	Form 5329
Schedule 3	Form 5884
Form 1040EZ	Form 6198
Schedules A & B	Form 6251
Schedule C	Form 6252
Schedule C-EZ	Form 6781
Schedule D	* Form 8283
Schedule E	Form 8396
Schedule EIC	Form 8582
Schedule F	Form 8586
Schedule H	Form 8606
Schedule J	Form 8609-A
Schedule R	Form 8615
Schedule SE	Form 8801
Form 1116	Form 8812
Form 2106	Form 8814
Form 2439	Form 8815
Form 2441	Form 8824
Form 2555	Form 8829
Form 2555-EZ	Form 8839
Form 3468	Form 8844
Form 3800	Form 8853
Form 4136	Form 8863
Form 4137	Form 8884
Form 4562	* Form 8885
Form 4684	

* New form for TY 2003 Edition

This text was prepared by Kyle Mudry and edited by Charles Hicks.

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2003

All returns filed	130,423,626	
Form 1040	80,420,043	
Form 1040A	29,631,494	
Form 1040EZ	20,372,089	
Form 1040A-schedule 1, interest/dividends	1,776,078	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	1,890,784	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	240,643	(similar to Schedule R)
Schedule A, itemized deductions	44,336,255	
Schedule B, interest & dividends	22,699,907	includes schedule 1, Form 1040A
Schedule C, sole-prop business	19,710,836	
Schedule C-EZ	2,965,885	tabulated within Schedule C total
Schedule D, capital gain/loss	22,661,414	
Schedule E, supplemental income	15,743,189	
Schedule EIC, earned income credit	17,631,848	
Schedule F, profit or loss from farming	2,017,879	
Schedule H, household taxes	240,588	
Schedule J, farm income averaging	42,474	
Schedule R, elderly or disabled	240,653	includes schedule 3, Form 1040A
Schedule SE, self employed tax	15,403,321	
Form 1116, foreign tax credit	2,258,062	
Form 2106, employee business expense	6,813,407	
Form 2439, undistributed long term capita	2,438	
Form 2441, child care expenses	6,993,616	includes schedule 2, Form 1040A
Form 2555, foreign earned income	307,111	including Form 2555-EZ
Form 3468, investment credit	11,754	
Form 3800, general business credit	403,389	
Form 4136, fuels tax credit	349,860	
Form 4137, social security and medicare t	577,725	
Form 4562, depreciation expense	11,680,933	
Form 4684, casualties and thefts	190,441	
Form 4797, sales of business property	3,084,338	
Form 4835, farm rental	618,333	
Form 4952, investment interest	1,619,481	
Form 4972, lump-sum distributions	21,370	
Form 5329, retirement plans tax	1,310,019	
Form 5884, work opportunity credit	17,154	
Form 6198, at-risk limitations	362,998	
Form 6251, alternative minimum tax	5,944,962	
Form 6252, installment sale income	884,790	
Form 6781, gains/losses from contracts, e	160,850	
Form 8283, noncash charitable contributio	5,933,934	
Form 8396, mortgage interest credit	54,874	
Form 8582, passive activity loss limit	3,210,919	
Form 8586, low income housing	146,676	
Form 8606, nondeductible IRA's	1,525,516	
Form 8609-A, annual statement	8,035	only those filed with Form 8586
Form 8615, under age 14 tax	124,569	
Form 8801, prior year minimum tax credit	669,523	
Form 8812, additional child tax credit	12,814,383	
Form 8814, parent's report for child	111,342	
Form 8815, exclusion of bond interest	32,450	
Form 8824, like-kind exchanges	166,913	
Form 8839, qualified adoption expenses	73,456	
Form 8844, empowerment zone credit	25,895	
Form 8853, medical savings account	140,920	
Form 8863, education, hope & lifetime lea	7,434,959	
Form 8884, New York lib. zone bus. employ	2,835	
Form 8885, health coverage tax credit	17,834	

Limitations and Guidelines for The 2003 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2003 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 110,639,244 and 111,237,638.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2003.

95 Percent Confidence Intervals for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval	
Salaries and wages	7	(110,639,244	111,237,638)
Taxable interest	8a	(63,155,469	64,014,143)
Tax-exempt interest	8b	(4,321,394	, 4,586,264)
Ordinary dividends	9	(31,069,192	, 31,750,326)
State income tax refunds	10	(23,536,602	, 24,140,456)
Alimony received	11	(384,374	, 467,552)
Capital gain distributions	13 (margin write in)	(868,741	, 1,010,305)
Total taxable IRA distributions	15b	(8,090,933	, 8,491,781)
Total pension and annuities	16a	(24,537,278	, 25,177,662)
Taxable pension and annuities	16b	(22,485,386	, 23,103,448)
Unemployment compensation	19	(10,086,525	, 10,582,753)
Social security benefits	20a	(13,626,432	, 14,112,098)
Taxable social security benefits	20b	(10,493,278	, 10,911,726)
Net operating loss	21 (margin write in)	(631,329	, 708,833)
Educator expenses	23	(2,757,585	, 3,011,221)
IRA deduction	24	(3,149,533	, 3,405,809)

Limitations and Guidelines for 2002 Data Line Counts

95 Percent Confidence Intervals for Selected Items on all Form 1040's--Continued

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	25	(6,438,386 , 6,843,182)
Tuition and fees deduction	26	(3,297,982 , 3,591,900)
Moving expenses	28	(873,632 , 1,021,308)
One-half of self-employment tax	29	(14,509,667 , 14,819,279)
Self-employed health insurance deduction	30	(3,471,627 , 3,670,677)
Keogh and self-employed SEP and SIMPLE plan	31	(1,134,121 , 1,239,773)
Penalty on early withdrawal of savings	32	(734,694 , 875,158)
Alimony paid	33a	(533,374 , 641,064)
Total adjustments	34	(28,610,806 , 29,211,350)
Adjusted gross income	35	(129,779,426 , 130,373,460)
Total standard deduction	38	(82,313,038 , 82,997,344)
Additional standard deduction	38	(10,624,466 , 11,089,730)
Total itemized deductions	38	(45,295,937 , 45,999,165)
Taxable income	41	(101,926,365 , 102,625,573)
Tax	42	(101,917,357 , 102,616,503)

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below. When there is a line entry reporting less than 10 in the sample the frequency is removed and the line is identified with a single asterisk (*).

Form 2439
Form 4972
Form 8396
Form 8609-A
Form 8815
Form 8885

Description of the Sample

For the Estimated Data Line Counts

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2004.

All returns processed during 2004 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (131,291,334 returns) reported in Table C and the estimated total of all returns (130,423,626) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2003. While about 98 percent of the returns processed during Calendar Year 2004 were for Tax Year 2003, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2004 and

2005. Returns for prior years were used in place of 2003 returns received and processed after December 31, 2004. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2004.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

Description of the Sample

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2004 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2003, 0.4 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Important!
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b _____
No. of children on 6c who:
• lived with you _____
• did not live with you due to divorce or separation (see page 21) _____
Dependents on 6c not entered above _____
Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a **Taxable** interest. Attach Schedule B if required
b **Tax-exempt** interest. **Do not** include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 23) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐
b If box on 13a is checked, enter post-May 5 capital gain distributions 13b
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a b Taxable amount (see page 25) 15b
16a Pensions and annuities 16a b Taxable amount (see page 25) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a b Taxable amount (see page 27) 20b
21 Other income. List type and amount (see page 27)
22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Adjusted Gross Income

- 23 Educator expenses (see page 29) 23
24 IRA deduction (see page 29) 24
25 Student loan interest deduction (see page 31) 25
26 Tuition and fees deduction (see page 32) 26
27 Moving expenses. Attach Form 3903 27
28 One-half of self-employment tax. Attach Schedule SE 28
29 Self-employed health insurance deduction (see page 33) 29
30 Self-employed SEP, SIMPLE, and qualified plans 30
31 Penalty on early withdrawal of savings 31
32a Alimony paid b Recipient's SSN ▶ 32a
33 Add lines 23 through 32a 33
34 Subtract line 33 from line 22. This is your **adjusted gross income** ▶ 34

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
	Household employment taxes. Attach Schedule H		
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
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Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

Filing Status

Check only one box.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 21)
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7		
8a	Taxable interest. Attach Schedule B if required	8a		
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required	9a		
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10		
11	Alimony received	11		
12	Business income or (loss). Attach Schedule C or C-EZ	12		
13a	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13a		
b	If box on 13a is checked, enter post-May 5 capital gain distributions	13b		
14	Other gains or (losses). Attach Form 4797	14		
15a	IRA distributions	15a		
b	Taxable amount (see page 25)	15b		
16a	Pensions and annuities	16a		
b	Taxable amount (see page 25)	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18	Farm income or (loss). Attach Schedule F	18		
19	Unemployment compensation	19		
20a	Social security benefits	20a		
b	Taxable amount (see page 27)	20b		
21	Other income. List type and amount (see page 27)	21		
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22		

Adjusted Gross Income

23	Educator expenses (see page 29)	23		
24	IRA deduction (see page 29)	24		
25	Student loan interest deduction (see page 31)	25		
26	Tuition and fees deduction (see page 32)	26		
27	Moving expenses. Attach Form 3903	27		
28	One-half of self-employment tax. Attach Schedule SE	28		
29	Self-employed health insurance deduction (see page 33)	29		
30	Self-employed SEP, SIMPLE, and qualified plans	30		
31	Penalty on early withdrawal of savings	31		
32a	Alimony paid b Recipient's SSN ▶	32a		
33	Add lines 23 through 32a	33		
34	Subtract line 33 from line 22. This is your adjusted gross income ▶	34		

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2. Household employment taxes. Attach Schedule H	58	
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input type="text"/>
--------------------------	------------------------	--

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see page 21) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a **Taxable** interest. Attach Schedule B if required
- b **Tax-exempt** interest. **Do not** include on line 8a 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 23) 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13a
- b If box on 13a is checked, enter post-May 5 capital gain distributions 13b
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions 15a
- b Taxable amount (see page 25) 15b
- 16a Pensions and annuities 16a
- b Taxable amount (see page 25) 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits 20a
- b Taxable amount (see page 27) 20b
- 21 Other income. List type and amount (see page 27)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Adjusted Gross Income

- 23 Educator expenses (see page 29) 23
- 24 IRA deduction (see page 29) 24
- 25 Student loan interest deduction (see page 31) 25
- 26 Tuition and fees deduction (see page 32) 26
- 27 Moving expenses. Attach Form 3903 27
- 28 One-half of self-employment tax. Attach Schedule SE 28
- 29 Self-employed health insurance deduction (see page 33) 29
- 30 Self-employed SEP, SIMPLE, and qualified plans 30
- 31 Penalty on early withdrawal of savings 31
- 32a Alimony paid b Recipient's SSN ▶ 32a
- 33 Add lines 23 through 32a 33
- 34 Subtract line 33 from line 22. This is your **adjusted gross income** ▶ 34

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
--------------------------	------------------------	---

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label (See page 19.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	
If a joint return, spouse's first name and initial	Last name	
Home address (number and street). If you have a P.O. box, see page 20.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲ You must enter your SSN(s) above.

Presidential Election Campaign (See page 20.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Yes No Spouse Yes No

Filing status (Check only one box.)

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (See page 21.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 23)
				<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 23)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a	Taxable interest. Attach Schedule 1 if required.	8a
b	Tax-exempt interest. Do not include on line 8a.	8b
9a	Ordinary dividends. Attach Schedule 1 if required.	9a
b	Qualified dividends (see page 25).	9b
10a	Capital gain distributions (see page 25).	10a
b	Post-May 5 capital gain distributions (see page 25).	10b
11a	IRA distributions.	11a
11b	Taxable amount (see page 25).	11b
12a	Pensions and annuities.	12a
12b	Taxable amount (see page 26).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13
14a	Social security benefits.	14a
14b	Taxable amount (see page 28).	14b
15	Add lines 7 through 14b (far right column). This is your total income.	15
16	Educator expenses (see page 28).	16
17	IRA deduction (see page 28).	17
18	Student loan interest deduction (see page 31).	18
19	Tuition and fees deduction (see page 31).	19
20	Add lines 16 through 19. These are your total adjustments.	20
21	Subtract line 20 from line 15. This is your adjusted gross income.	21

Adjusted gross income

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind Total boxes checked <input type="checkbox"/> 23a		
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Multiply \$3,050 by the total number of exemptions claimed on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
28	Tax, including any alternative minimum tax (see page 33).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 37).	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your total tax .	38	
39	Federal income tax withheld from Forms W-2 and 1099.	39	
40	2003 estimated tax payments and amount applied from 2002 return.	40	
41	Earned income credit (EIC).	41	
42	Additional child tax credit. Attach Form 8812.	42	
43	Add lines 39 through 42. These are your total payments .	43	
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	
45a	Amount of line 44 you want refunded to you .	45a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
46	Amount of line 44 you want applied to your 2004 estimated tax .	46	
47	Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.	47	
48	Estimated tax penalty (see page 52).	48	

Refund

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 52)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()



Label

(See page 12.)

Use the IRS
label.Otherwise,
please print
or type.Presidential
Election
Campaign
(page 12)L
A
B
E
L

H
E
R
E

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 12.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Your social security number

Spouse's social security number

▲ Important! ▲

You must enter your
SSN(s) above.**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Income

Attach
Form(s) W-2
here.Enclose, but
do not attach,
any payment.**Note.** You
must check
Yes or No.

- 1**
- Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.
-
- Attach your Form(s) W-2.

1

- 2**
- Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

- 3**
- Unemployment compensation and Alaska Permanent Fund dividends
-
- (see page 14).

3

- 4**
- Add lines 1, 2, and 3. This is your
- adjusted gross income**
- .

4

- 5**
- Can your parents (or someone else) claim you on their return?

Yes. Enter amount from **No.** If **single**, enter \$7,800.
☐ worksheet on back. ☐ If **married filing jointly**, enter \$15,600.
See back for explanation.

5

- 6**
- Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
-
- This is your
- taxable income**
- .

▶ 6

Payments
and tax

- 7**
- Federal income tax withheld from box 2 of your Form(s) W-2.

7

- 8**
- Earned income credit (EIC).

8

- 9**
- Add lines 7 and 8. These are your
- total payments**
- .

▶ 9

- 10**
- Tax.**
- Use the amount on
- line 6 above**
- to find your tax in the tax table on pages
-
- 24–28 of the booklet. Then, enter the tax from the table on this line.

10

Refund

Have it directly
deposited! See
page 19 and fill
in 11b, 11c,
and 11d.

- 11a**
- If line 9 is larger than line 10, subtract line 10 from line 9. This is your
- refund**
- .

▶ 11a

- ▶
- b**
- Routing number
-
-
-
-
-
-
-
-
-
-
- ▶
- c**
- Type:
- ☐
- Checking
- ☐
- Savings

- ▶
- d**
- Account number
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Amount
you owe

- 12**
- If line 10 is larger than line 9, subtract line 9 from line 10. This is
-
- the
- amount you owe**
- . For details on how to pay, see page 20.

▶ 12

Third party
designeeDo you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☐ **No**Designee's
name ▶Phone
no. ▶ ()Personal identification
number (PIN) ▶Sign
hereJoint return?
See page 11.
Keep a copy
for your
records.Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based
on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

Paid
preparer's
use onlyPreparer's
signature ▶

Date

Check if
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶

EIN

Phone no. ()

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2003

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

		1		
2	Add the amounts on line 1.	2		
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		

Part II

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

- 5 List name of payer.

Amount

	5		
6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6		

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care
Expenses for Form 1040A Filers** (99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I

**Persons or
organizations
who provided
the care**

You **must**
complete this
part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

(If you need more space, use the bottom of page 2.)

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

**Credit for child
and dependent
care expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26. **3**

4 Enter your **earned income**. **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5**

6 Enter the **smallest** of line 3, 4, or 5. **6**

7 Enter the amount from Form 1040A, line 22. **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

×

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions. **9**

10 Enter the amount from Form 1040A, line 28. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29. **11**

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
13	Enter the amount forfeited, if any. See the instructions.	13	
14	Subtract line 13 from line 12.	14	
15	Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s).	15	
16	Enter the smaller of line 14 or 15.	16	
17	Enter your earned income .	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	
19	Enter the smallest of line 16, 17, or 18.	19	
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
To claim the child and dependent care credit, complete lines 22-26 below.			
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
23	Enter the amount from line 20.	23	
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the instructions for line 9.	24	
25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.	26	



Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

(99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

- You were age 65 or older **or** • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

TIP In most cases, the IRS can figure the credit for you. See the instructions.

Part I

If your filing status is:

And by the end of 2003:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐

5 Both spouses were under 65, and both retired on permanent and total disability **5** ☐

Married filing jointly

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2003 **8** ☐

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003 **9** ☐

Did you check box 1, 3, 7, or 8?	Yes —————▶	Skip Part II and complete Part III on the back.
	No —————▶	Complete Parts II and III.

Part II

Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

- If:**
- 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
 - 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box ▶ ☐
 - If you checked this box, you do not have to get another statement for 2003.
 - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III Figure your credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10
<div style="border: 1px solid black; padding: 5px; display: inline-block; margin-bottom: 5px;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> <div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; width: 100px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; vertical-align: middle;"> Yes —————> You must complete line 11. </div> </div> <div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; width: 100px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; vertical-align: middle;"> No —————> Enter the amount from line 10 on line 12 and go to line 13. </div> </div>			
11	If you checked (in Part I): <ul style="list-style-type: none"> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. <div style="margin-top: 10px;"> <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 20px; text-align: center; font-weight: bold;">TIP</div> For more details on what to include on line 11, see the instructions. </div>		
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.		
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see instructions).		
	13a		
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).		
	13b		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.		
	13c		
14	Enter the amount from Form 1040A, line 22.		14
15	If you checked (in Part I): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	15
16	Subtract line 15 from line 14. If zero or less, enter -0-.		16
17	Enter one-half of line 16.		17
18	Add lines 13c and 17.		18
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19
20	Multiply line 19 by 15% (.15).		20
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.		22



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A-Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2003

Attachment
Sequence No. **07**

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-2)	1		
	2 Enter amount from Form 1040, line 35 2			
	3 Multiply line 2 by 7.5% (.075).	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5		
	6 Real estate taxes (see page A-2)	6		
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8		9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11		
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13		
Note. Personal interest is not deductible.	14 Add lines 10 through 13		14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
	17 Carryover from prior year	17		
	18 Add lines 15 through 17		18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20		
	21 Tax preparation fees	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 35 24	24		
	25 Multiply line 24 by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►		27	
Total Itemized Deductions	28 Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.		28	

Your social security number

Attachment
Sequence No. **08**

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

[illegible]

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

Note. If line 4 is over \$1,500, you must complete Part III.

5 List name of payer ►

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

[illegible]

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a. ►

Note. If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the foreign country ►

8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

	Yes	No
Yes		
No		



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

<p>A Principal business or profession, including product or service (see page C-2 of the instructions)</p>	<p>B Enter code from pages C-7, 8, & 9</p>
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN), if any</p>
<p>E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____</p>	
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____</p>	
<p>G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>H If you started or acquired this business during 2003, check here <input type="checkbox"/> <input type="checkbox"/></p>	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

<p>8 Advertising</p> <p>9 Car and truck expenses (see page C-3)</p> <p>10 Commissions and fees</p> <p>11 Contract labor (see page C-4)</p> <p>12 Depletion</p> <p>13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)</p> <p>14 Employee benefit programs (other than on line 19)</p> <p>15 Insurance (other than health)</p> <p>16 Interest:</p> <p style="padding-left: 20px;">a Mortgage (paid to banks, etc.)</p> <p style="padding-left: 20px;">b Other</p> <p>17 Legal and professional services</p> <p>18 Office expense</p>	8	<p>19 Pension and profit-sharing plans</p> <p>20 Rent or lease (see page C-5):</p> <p style="padding-left: 20px;">a Vehicles, machinery, and equipment</p> <p style="padding-left: 20px;">b Other business property</p> <p>21 Repairs and maintenance</p> <p>22 Supplies (not included in Part III)</p> <p>23 Taxes and licenses</p> <p>24 Travel, meals, and entertainment:</p> <p style="padding-left: 20px;">a Travel</p> <p style="padding-left: 20px;">b Meals and entertainment</p> <p style="padding-left: 20px;">c Enter nondeductible amount included on line 24b (see page C-5)</p> <p style="padding-left: 20px;">d Subtract line 24c from line 24b</p> <p>25 Utilities</p> <p>26 Wages (less employment credits)</p> <p>27 Other expenses (from line 48 on page 2)</p>	19	20a	20b	21	22	23	24a	24d	25	26	27
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns													
29 Tentative profit (loss). Subtract line 28 from line 7													
30 Expenses for business use of your home. Attach Form 8829													
31 Net profit or (loss). Subtract line 30 from line 29.													
<p>• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</p> <p>• If a loss, you must go to line 32.</p>													
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).													
<p>• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.</p> <p>• If you checked 32b, you must attach Form 6198.</p>													
<p>32a <input type="checkbox"/> All investment is at risk.</p> <p>32b <input type="checkbox"/> Some investment is not at risk.</p>													

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation			<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ►/...../..... .

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
48 Total other expenses. Enter here and on page 1, line 27	48	



**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2003

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here	<input type="checkbox"/>	1	
2 Total expenses (see instructions). If more than \$2,500, you must use Schedule C		2	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and also on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)		3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /
- 5** Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 7** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

- **Attach to Form 1040.** ► **See Instructions for Schedule D (Form 1040).**
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2003

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4					
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5					
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet	6	()			
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero	7a	()			
b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) .	7b					

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10					
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12					
13 Capital gain distributions. See page D-2 of the instructions	13					
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet	14	()			
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0-	15					
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.	16					

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below

17a

b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40 .

17b

Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete **Part IV** below.

• Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.

18 If line 17a is a loss, enter here and on Form 1040, line 13a, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions)

18

Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete **Part IV** below (but skip lines 19 and 20).

• Otherwise, skip **Part IV** below and complete the rest of Form 1040.

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7

19

20 Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions

20

If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.

21 Enter your taxable income from Form 1040, line 40

21

22 Enter the **smaller** of line 16 or line 17a, but not less than zero

22

23 Enter your qualified dividends from Form 1040, line 9b

23

24 Add lines 22 and 23

24

25 Amount from line 4g of Form 4952 (investment interest expense)

25

26 Subtract line 25 from line 24. If zero or less, enter -0-

26

27 Subtract line 26 from line 21. If zero or less, enter -0-

27

28 Enter the **smaller** of line 21 or:

- \$56,800 if married filing jointly or qualifying widow(er);
- \$28,400 if single or married filing separately; or
- \$38,050 if head of household

28

If line 27 is more than line 28, skip lines 29-39 and go to line 40.

29 Enter the amount from line 27

29

30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40

30

31 Add lines 17b and 23*

31

32 Enter the **smaller** of line 30 or line 31

32

33 Multiply line 32 by 5% (.05)

33

If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.

34 Subtract line 32 from line 30

34

35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10

35

36 Enter the **smaller** of line 34 or line 35

36

37 Multiply line 36 by 8% (.08)

37

38 Subtract line 36 from line 34

38

39 Multiply line 38 by 10% (.10)

39

If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.

40 Enter the **smaller** of line 21 or line 26

40

41 Enter the amount from line 30 (if line 30 is blank, enter -0-)

41

42 Subtract line 41 from line 40

42

43 Add lines 17b and 23*

43

44 Enter the amount from line 32 (if line 32 is blank, enter -0-)

44

45 Subtract line 44 from line 43

45

46 Enter the **smaller** of line 42 or line 45

46

47 Multiply line 46 by 15% (.15)

47

48 Subtract line 46 from line 42

48

49 Multiply line 48 by 20% (.20)

49

50 Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies

50

51 Add lines 33, 37, 39, 47, 49, and 50

51

52 Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies

52

53 **Tax on all taxable income.** Enter the **smaller** of line 51 or line 52 here and on Form 1040, line 41

53

*If lines 23 and 25 are more than zero, see Lines 31 and 43 on page D-9 for the amount to enter. *

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-2). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	Show the kind and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	• 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	A		
B		B		
C		C		

Income:	Properties						Totals (Add columns A, B, and C.)		
	A	B	C						
3 Rents received	3						3		
4 Royalties received	4						4		
Expenses:									
5 Advertising	5								
6 Auto and travel (see page E-4)	6								
7 Cleaning and maintenance	7								
8 Commissions	8								
9 Insurance	9								
10 Legal and other professional fees	10								
11 Management fees	11								
12 Mortgage interest paid to banks, etc. (see page E-4)	12						12		
13 Other interest	13								
14 Repairs	14								
15 Supplies	15								
16 Taxes	16								
17 Utilities	17								
18 Other (list) ▶	18								
19 Add lines 5 through 18	19						19		
20 Depreciation expense or depletion (see page E-4)	20						20		
21 Total expenses. Add lines 19 and 20	21								
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22								
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	(
24 Income. Add positive amounts shown on line 22. Do not include any losses	24								
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26								

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? ☐ Yes ☐ No
If you answered "Yes," see page E-5 before completing this section.

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a Totals									
b Totals									
30 Add columns (g) and (j) of line 29a								30	
31 Add columns (f), (h), and (i) of line 29b								31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below								32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss					
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1			
A									
B									
34a Totals									
b Totals									
35 Add columns (d) and (f) of line 34a								35	
36 Add columns (c) and (e) of line 34b								36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below								37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17	41	
42	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	
43	Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43	



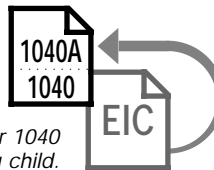
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2003

Attachment
Sequence No. **43**

Your social security number

Before you begin: See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that
(a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2a agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2a Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
b Child's year of birth	Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>		Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>	
3 If the child was born before 1985—				
a Was the child under age 24 at the end of 2003 and a student?	<input type="checkbox"/> Yes. Go to line 4.	<input type="checkbox"/> No. Continue	<input type="checkbox"/> Yes. Go to line 4.	<input type="checkbox"/> No. Continue
b Was the child permanently and totally disabled during any part of 2003?	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.
4 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
5 Number of months child lived with you in the United States during 2003				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2003 but less than 7 months, enter "7". • If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12". 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			
5b	Taxable amount	5b			
6a	Agricultural program payments (see page F-2)	6a			
6b	Taxable amount	6b			
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b			
7c	Taxable amount	7c			
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2003	8a			
8b	Taxable amount	8b			
c	If election to defer to 2004 is attached, check here <input type="checkbox"/>	8d			
8d	Amount deferred from 2002	8d			
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12			
13	Chemicals	13			
14	Conservation expenses (see page F-4)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18			
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21			
22	Insurance (other than health)	22			
23	Interest:				
a	Mortgage (paid to banks, etc.)	23a			
b	Other	23b			
24	Labor hired (less employment credits)	24			
25	Pension and profit-sharing plans	25			
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a			
b	Other (land, animals, etc.)	26b			
27	Repairs and maintenance	27			
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30			
31	Taxes	31			
32	Utilities	32			
33	Veterinary, breeding, and medicine	33			
34	Other expenses (specify):				
a	.....	34a			
b	.....	34b			
c	.....	34c			
d	.....	34d			
e	.....	34e			
f	.....	34f			

35	Total expenses. Add lines 12 through 34f	35			
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040 , line 18, and also on Schedule SE , line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36			
37	If you have a loss, you must check the box that describes your investment in this activity (see page F-6). • If you checked 37a, enter the loss on Form 1040 , line 18, and also on Schedule SE , line 1. • If you checked 37b, you must attach Form 6198 .	37a	<input type="checkbox"/>	All investment is at risk.	
		37b	<input type="checkbox"/>	Some investment is not at risk.	

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	38		
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a | |	39b	Taxable amount	39b
40a	Agricultural program payments 40a | |	40b	Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a		
b	CCC loans forfeited 41b | |	41c	Taxable amount	41c
42	Crop insurance proceeds	42		
43	Custom hire (machine work) income	43		
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44		
45	Add amounts in the right column for lines 38 through 44	45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year 46 | |			
47	Cost of livestock, produce, grains, and other products purchased during the year 47 | |			
48	Add lines 46 and 47 48 | |			
49	Inventory of livestock, produce, grains, and other products at end of year 49 | |			
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶	51		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**▶ **See separate instructions.**

OMB No. 1545-0074

2003Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.

B Did you withhold Federal income tax during 2003 for any household employee?

☐ **Yes.** Skip line C and go to line 5.☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)**Part I Social Security, Medicare, and Income Taxes****1** Total cash wages subject to social security taxes (see page H-3)**1****2** Social security taxes. Multiply line 1 by 12.4% (.124)**2****3** Total cash wages subject to Medicare taxes (see page H-3)**3****4** Medicare taxes. Multiply line 3 by 2.9% (.029)**4****5** Federal income tax withheld, if any**5****6 Total social security, Medicare, and income taxes** (add lines 2, 4, and 5)**6****7** Advance earned income credit (EIC) payments, if any**7****8 Net taxes** (subtract line 7 from line 6)**8**

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?	10	
11 Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page H-4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page H-4).	15	
16 Total cash wages subject to FUTA tax (see page H-4)	16	
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals							19		
20 Add columns (h) and (i) of line 19						20			
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)							21		
22 Multiply line 21 by 6.2% (.062)							22		
23 Multiply line 21 by 5.4% (.054)						23			
24 Enter the smaller of line 20 or line 23							24		
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26							25		

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	
27 Add line 17 (or line 25) and line 26	27	
28 Are you required to file Form 1040?		
<input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 59. Do not complete Part IV below.		
<input type="checkbox"/> No. You may have to complete Part IV. See page H-4 for details.		

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature

Date



**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2003 Form 1040, line 40	1		
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2		
3	Subtract line 2 from line 1	3		
4	Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies	4		
5	If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2	5		
6	Divide the amount on line 2 by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3)	8		
9	If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5)	12		
13	If you used Schedule J to figure your tax for 2002, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-7	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8)	16		
17	Add lines 4, 8, 12, and 16	17		
18	If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10	18		
19	If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11	19		
20	If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10	20		
*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.				
21	Add lines 18 through 20	21		
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 41.	22		
Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.				



**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule R (Form 1040).**

OMB No. 1545-0074

2003

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.



In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2003:** **Check only one box:**

Single,
Head of household, or
Qualifying widow(er)

- 1 You were 65 or older **1** ☐
- 2 You were under 65 and you retired on permanent and total disability **2** ☐

Married filing
jointly

- 3 Both spouses were 65 or older. **3** ☐
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐
- 5 Both spouses were under 65, and both retired on permanent and total disability **5** ☐
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐
- 7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability. **7** ☐

Married filing
separately

- 8 You were 65 or older and you lived apart from your spouse for all of 2003 **8** ☐
- 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003 **9** ☐

**Did you check
box 1, 3, 7,
or 8?**

Yes —▶ Skip Part II and complete Part III on back.

No —▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2003.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:			
Box 1, 2, 4, or 7	.....	\$5,000	}	10	
Box 3, 5, or 6	.....	\$7,500			
Box 8 or 9	.....	\$3,750			
<div style="border: 1px solid black; padding: 2px;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div>		Yes → You must complete line 11.			
		No → Enter the amount from line 10 on line 12 and go to line 13.			
11 If you checked (in Part I):					
<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		}		11	
<div style="border: 1px solid black; padding: 2px;"> TIP For more details on what to include on line 11, see page R-3. </div>					
12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10				12	
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.					
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}		13a	
b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		}		13b	
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c				13c	
14 Enter the amount from Form 1040, line 35		14			
15 If you checked (in Part I):		Enter:			
Box 1 or 2	.....	\$7,500	}	15	
Box 3, 4, 5, 6, or 7	.....	\$10,000			
Box 8 or 9	.....	\$5,000			
16 Subtract line 15 from line 14. If zero or less, enter -0-		16			
17 Enter one-half of line 16				17	
18 Add lines 13c and 17				18	
19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20				19	
20 Multiply line 19 by 15% (.15)				20	
21 Enter the amount from Form 1040, line 43		21			
22 Add the amounts from Form 1040, lines 44 and 45, and enter the total		22			
23 Subtract line 22 from line 21				23	
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 46				24	



SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

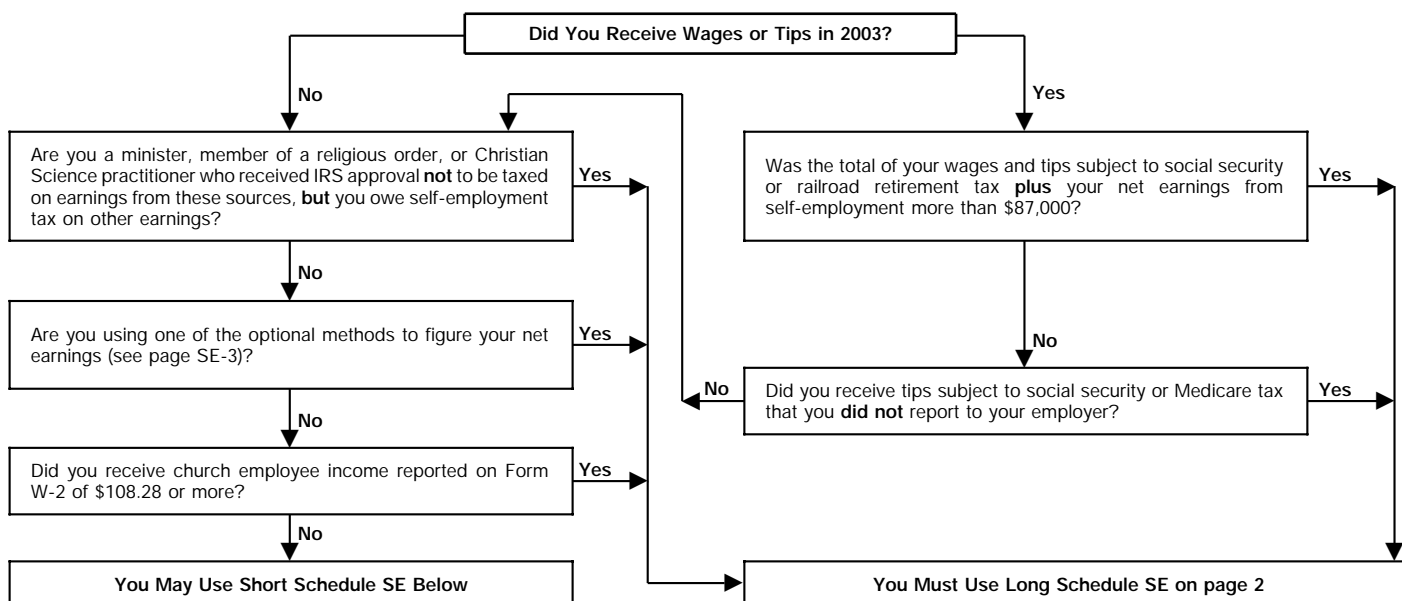
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3	Combine lines 1 and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5	Self-employment tax. If the amount on line 4 is: • \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55 . • More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55 . }	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28	6		

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. <input type="checkbox"/>				
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method (see page SE-4)		1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)		2		
3 Combine lines 1 and 2		3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		4a		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b		
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶		4c		
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.	5a			
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-		5b		
6 Net earnings from self-employment. Add lines 4c and 5b		6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003		7	87,000	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, skip lines 8b through 10, and go to line 11	8a			
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b			
c Add lines 8a and 8b		8c		
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶		9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)		10		
11 Multiply line 6 by 2.9% (.029)		11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55		12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	13			

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if:				
• Your gross farm income ¹ was not more than \$2,400 or				
• Your net farm profits ² were less than \$1,733.				
14 Maximum income for optional methods		14	1,600	00
15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above		15		
Nonfarm Optional Method. You may use this method only if:				
• Your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and				
• You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.				
Caution. You may use this method no more than five times.				
16 Subtract line 15 from line 14		16		
17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above		17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2003
Attachment
Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive income **d** ☐ Shipping income **g** ☐ Lump-sum distributions
b ☐ High withholding tax interest **e** ☐ Dividends from a DISC or former DISC **h** ☐ Section 901(j) income
c ☐ Financial services income **f** ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC **i** ☐ Certain income re-sourced by treaty
j ☐ General limitation income

k Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):				
				1
Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties		(t) Dividends	(u) Rents and royalties	(v) Interest	
A									
B									
C									
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶									8

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes (see page 13 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions) . .	14		
15	Adjustments to line 14 (see page 14 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 38. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 15 of the instructions.	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 16 of the instructions.	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶	21		

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 14 . .	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 44; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33		



Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0139

2003

Attachment
Sequence No. **54**

Your name	Occupation in which you incurred expenses	Social security number
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . .	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
--	---	--	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8		
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9		
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2002	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 36½¢ (.365)	22	
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation. Enter amount from line 38 below	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the limit from the table in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	



☐ VOID☐ CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2003 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2003, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning , 2003, and ending , 20	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains	1b Post-May 5, 2003, gain	Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1c Qualified 5-year gain	1d Unrecaptured sec. 1250 gain	
Shareholder's name, address, and ZIP code	1e Section 1202 gain	1f Collectibles (28%) gain	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains \$		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

OMB No. 1545-0068

2003

Attachment
Sequence No. **21**

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- Dependent Care Benefits
- Qualifying Person(s)
- Qualified Expenses
- Earned Income

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 59.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26																																																														
4	Enter your earned income																																																														
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4																																																														
6	Enter the smallest of line 3, 4, or 5																																																														
7	Enter the amount from Form 1040, line 35 7																																																														
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <td colspan="3">If line 7 is:</td><td colspan="3">If line 7 is:</td></tr> <tr> <td>Over</td><td>But not over</td><td>Decimal amount is</td><td>Over</td><td>But not over</td><td>Decimal amount is</td></tr> <tr> <td>\$0—15,000</td><td></td><td>.35</td><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr> <td>15,000—17,000</td><td></td><td>.34</td><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr> <td>17,000—19,000</td><td></td><td>.33</td><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr> <td>19,000—21,000</td><td></td><td>.32</td><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr> <td>21,000—23,000</td><td></td><td>.31</td><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr> <td>23,000—25,000</td><td></td><td>.30</td><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr> <td>25,000—27,000</td><td></td><td>.29</td><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr> <td>27,000—29,000</td><td></td><td>.28</td><td>43,000—No limit</td><td></td><td>.20</td></tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
If line 7 is:			If line 7 is:																																																												
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																										
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15,000—17,000		.34	31,000—33,000		.26																																																										
17,000—19,000		.33	33,000—35,000		.25																																																										
19,000—21,000		.32	35,000—37,000		.24																																																										
21,000—23,000		.31	37,000—39,000		.23																																																										
23,000—25,000		.30	39,000—41,000		.22																																																										
25,000—27,000		.29	41,000—43,000		.21																																																										
27,000—29,000		.28	43,000—No limit		.20																																																										
9	Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions																																																														
10	Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44 . .																																																														
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 45																																																														

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2	12		
13	Enter the amount forfeited, if any (see the instructions)	13		
14	Subtract line 13 from line 12	14		
15	Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s)	15		
16	Enter the smaller of line 14 or 15	16		
17	Enter your earned income	17		
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18		
19	Enter the smallest of line 16, 17, or 18	19		
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20		
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	21		

To claim the child and dependent care credit, complete lines 22–26 below.

22	Enter \$3,000 (\$6,000 if two or more qualifying persons)	22		
23	Enter the amount from line 20	23		
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the instructions for line 9	24		
25	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here	25		
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	26		



Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0067

2003

Attachment
Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply):

a ☐ A foreign entity

b ☐ A U.S. company

c ☐ Self

d ☐ A foreign affiliate of a U.S. company

e ☐ Other (specify) ▶

6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ☐ and go to line 7.

c Have you ever revoked either of the exclusions? ☐ Yes ☐ No

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions ☐ Yes ☐ No

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

10 Date bona fide residence began ▶, and ended ▶

11 Kind of living quarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room
d ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) ☐ Yes ☐ No

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) ☐ Yes ☐ No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No

d Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16** The physical presence test is based on the 12-month period from ► through ►
- 17** Enter your principal country of employment during your tax year. ►
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service.

2003 Foreign Earned Income		Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc.		19	
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		20a	
b In a partnership. List partnership's name and address and type of income. ►		20b	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a Home (lodging)		21a	
b Meals		21b	
c Car		21c	
d Other property or facilities. List type and amount. ►		21d	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	22a		
b Family	22b		
c Education	22c		
d Home leave	22d		
e Quarters.	22e		
f For any other purpose. List type and amount. ►	22f		
g Add lines 22a through 22f.		22g	
23 Other foreign earned income. List type and amount. ►		23	
24 Add lines 19 through 21d, line 22g, and line 23		24	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		25	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income		26	

Part V All Taxpayers

- 27 Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

- 28 Qualified housing expenses for the tax year (see instructions) **28**
- 29 Number of days in your qualifying period that fall within your 2003 tax year (see instructions) **29** days
- 30 Multiply \$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here **30**
- 31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX **31**
- 32 Enter employer-provided amounts (see instructions) **32**
- 33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **33** × .
- 34 **Housing exclusion.** Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII **34**

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

- 35 Maximum foreign earned income exclusion **35** \$80,000 00
- 36 • If you completed Part VI, enter the number from line 29.
• All others, enter the number of days in your qualifying period that fall within your 2003 tax year (see the instructions for line 29). } **36** days
- 37 • If line 36 and the number of days in your 2003 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 36 by the number of days in your 2003 tax year and enter the result as a decimal (rounded to at least three places). } **37** × .
- 38 Multiply line 35 by line 37 **38**
- 39 Subtract line 34 from line 27 **39**
- 40 **Foreign earned income exclusion.** Enter the **smaller** of line 38 or line 39. Also, complete Part VIII ► **40**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

- 41 Add lines 34 and 40 **41**
- 42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable to the excluded income. See instructions and attach computation **42**
- 43 Subtract line 42 from line 41. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. **43**

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

- 44 Subtract line 34 from line 31 **44**
- 45 Subtract line 41 from line 27 **45**
- 46 Enter the **smaller** of line 44 or line 45 **46**
- Note:** If line 45 is **more than** line 46 and you could not deduct all of your 2002 housing deduction because of the 2002 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.
- 47 Housing deduction carryover from 2002 (from worksheet on page 4 of the instructions) . . . **47**
- 48 **Housing deduction.** Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 33. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line **48**



Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

2003Attachment
Sequence No. **34A**Your social security number
:
:
:**You May Use
This Form
If You:**

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion**1 Bona Fide Residence Test**

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2003 or
 { any other period of 12 months in a row starting or ending in 2003? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply): a A U.S. business <input type="checkbox"/> b A foreign business <input type="checkbox"/> c Other (specify) ▶ _____ <input type="checkbox"/>		
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____ b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now. c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2003 and date(s) established. ▶ _____ _____ b Of what country are you a citizen/national? ▶ _____		

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2003.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$80,000	00
14	Enter the number of days in your qualifying period that fall within 2003	14	days	
15	Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	×	.
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2003 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ►	18		



Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2003

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* ☐ **1b**
- Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:
- b** Pre-1936 buildings \$ × 10% (.10) **1c**
- c** Certified historic structures \$ × 20% (.20)
- (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
- (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /
- d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
- (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
- (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$
- e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) **1e**
- 2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10) **2**
- 3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) \$ × 10% (.10) **3**
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives **4**
- 5** **Current year credit.** Add lines 1b through 4 **5**

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

- 6** Regular tax before credits (see instructions) **6**
- 7** Alternative minimum tax (see instructions) **7**
- 8** Add lines 6 and 7 **8**
- 9a** Foreign tax credit **9a**
- b** Credit for child and dependent care expenses (Form 2441, line 11) **9b**
- c** Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) **9c**
- d** Education credits (Form 8863, line 18) **9d**
- e** Credit for qualified retirement savings contributions (Form 8880, line 14) **9e**
- f** Child tax credit (Form 1040, line 49) **9f**
- g** Mortgage interest credit (Form 8396, line 11) **9g**
- h** Adoption credit (Form 8839, line 18) **9h**
- i** District of Columbia first-time homebuyer credit (Form 8859, line 11) **9i**
- j** Possessions tax credit (Form 5735, line 17 or 27) **9j**
- k** Credit for fuel from a nonconventional source **9k**
- l** Qualified electric vehicle credit (Form 8834, line 20) **9l**
- m** Add lines 9a through 9l. **9m**
- 10** Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 **10**
- 11** Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- **11**
- 12** Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) **12**
- 13** Tentative minimum tax (see instructions) **13**
- 14** Enter the greater of line 12 or line 13 **14**
- 15** Subtract line 14 from line 10. If zero or less, enter -0- **15**
- 16** **Credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions. **16**

General Business Credit

► See instructions on pages 3 and 4.

► Attach to your tax return.

OMB No. 1545-0895

2003

Attachment
Sequence No. **22**

Identifying number

Part I Current Year Credit

1a	Current year investment credit (Form 3468)	1a		
b	Current year work opportunity credit (Form 5884)	1b		
c	Current year welfare-to-work credit (Form 8861)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765)	1e		
f	Current year low-income housing credit (Form 8586)	1f		
g	Current year enhanced oil recovery credit (Form 8830)	1g		
h	Current year disabled access credit (Form 8826)	1h		
i	Current year renewable electricity production credit (Form 8835)	1i		
j	Current year Indian employment credit (Form 8845)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
l	Current year orphan drug credit (Form 8820)	1l		
m	Current year new markets credit (Form 8874)	1m		
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n		
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o		
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p		
q	Current year trans-Alaska pipeline liability fund credit (see instructions)	1q		
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r		
2	Current year credit. Add lines 1a through 1r	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2003 (see instructions)	5		
6	Carryforward of general business credit to 2003. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2004 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e		
f	Child tax credit (Form 1040, line 49)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 18)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions)	16		
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		

Credit for Federal Tax Paid on Fuels**2003**Attachment
Sequence No. **23**

► See the Instructions on page 3.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
 • Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184		\$	362
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
		.184			
d	10% gasohol	.132		\$	359
e	7.7% gasohol	.14396			375
f	5.7% gasohol	.15436			376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$	354
b	Other nontaxable use	.194			324
		.194			

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244		\$	360
		.244			
b	Use in trains	.20			353
c	Use in certain intercity and local buses	.17			350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
		\$.244		\$	346
		.244			
	Nontaxable use				

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$		355
b	Other nontaxable use	.219				369
c	Other nontaxable uses	.044				377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ►

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		360
b	Use by a state or local government	.244				

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UV Registration No. ►

UP Registration No. ►

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		346
b	Use by a state or local government	.244				
c	Sales from a blocked pump	.244				

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in certain intercity and local buses	\$.062		\$		352
b	Use in qualified local buses or school buses	.136				361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))		(e) CRN
		(b) Gasoline	(c) Alcohol			
a	10% gasohol	\$.03734		\$		356
b	7.7% gasohol	.02804				357
c	5.7% gasohol	.02031				363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 67 (also check box b on line 67); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

10

\$

**Social Security and Medicare Tax
on Unreported Tip Income**▶ See instructions on back.
▶ Attach to Form 1040.**2003**Attachment
Sequence No. **24**

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

1	Total cash and charge tips you received in 2003 (see instructions)	1		
2	Total cash and charge tips you reported to your employer in 2003	2		
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3		
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4		
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5		
6	Maximum amount of wages (including tips) subject to social security tax	6	87,000	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7		
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8		
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	9		
10	Multiply line 9 by .062	10		
11	Multiply line 5 by .0145	11		
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 56 ▶	12		

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2003)

Do Not Detach

**SCHEDULE U
(Form 1040)**Department of the Treasury
Internal Revenue Service**U.S. Schedule of Unreported Tip Income**

For crediting to your social security record

2003**Note:** The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)

Social security number

Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)

Occupation

City, town or post office, state, and ZIP code

1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above ▶	1		
2	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above ▶	2		

Please do not write in this space

DLN—

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32.												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
43 Amortization of costs that began before your 2003 tax year.				43	
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report				44	



Casualties and Thefts

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

2003Attachment
Sequence No. **26**

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A _____

Property B _____

Property C _____

Property D _____

		Properties							
		A		B		C		D	
2	Cost or other basis of each property								
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)								
Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year								
5	Fair market value before casualty or theft								
6	Fair market value after casualty or theft								
7	Subtract line 6 from line 5								
8	Enter the smaller of line 2 or line 7								
9	Subtract line 3 from line 8. If zero or less, enter -0-								
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D								10
11	Enter the smaller of line 10 or \$100								11
12	Subtract line 11 from line 10								12
Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684								13
14	Add the amounts on line 4 of all Forms 4684								14
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 								15
16	If line 14 is less than line 13, enter the difference								16
17	Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions.								17
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return								18

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A _____
 Property B _____
 Property C _____
 Property D _____

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 20 is more than line 21, skip line 22.	21							
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22							
23	Fair market value before casualty or theft	23							
24	Fair market value after casualty or theft	24							
25	Subtract line 24 from line 23	25							
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()		
30	Totals. Add the amounts on line 29	30	()	()	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31					
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	32					

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		
34			()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()
36	Total gains. Add lines 33 and 34, column (c)	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net post-May 5 gain or (loss), if applicable, in column (h) Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.	39		



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2003

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2							
3							
4							
5							
6							
7							
8							
9							

*Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

11	Loss, if any, from line 7, column (g)	11	()
12	Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instructions)	17	
18	Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed. b For individual returns: (1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions. (2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18	
		18b(1)	
		18b(2)	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions.)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35



Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040. ▶ See instructions on back.

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2003 (see instructions)? ☐ Yes ☐ No**Part I** Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR) 2a	2b	Taxable amount
3a	Agricultural program payments (see instructions) 3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited 4b	4c	Taxable amount
5	Crop insurance proceeds and certain disaster payments (see instructions):		
a	Amount received in 2003 5a	5b	Taxable amount
c	If election to defer to 2004 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2002	5d	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8	
9	Chemicals	9	
10	Conservation expenses (see instructions)	10	
11	Custom hire (machine work)	11	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	
14	Feed purchased	14	
15	Fertilizers and lime	15	
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	
18	Insurance (other than health)	18	
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	
b	Other	19b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20	
21	Pension and profit-sharing plans	21	
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	
24	Seeds and plants purchased	24	
25	Storage and warehousing	25	
26	Supplies purchased	26	
27	Taxes	27	
28	Utilities	28	
29	Veterinary, breeding, and medicine	29	
30	Other expenses (specify):		
a	.....	30a	
b	.....	30b	
c	.....	30c	
d	.....	30d	
e	.....	30e	
f	.....	30f	
g	.....	30g	
31	Total expenses. Add lines 8 through 30g ▶	31	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	
33	If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a	<input type="checkbox"/> All investment is at risk.
		33b	<input type="checkbox"/> Some investment is not at risk.
	You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c	

Part I Total Investment Interest Expense			
1 Investment interest expense paid or accrued in 2003 (see instructions)	1		
2 Disallowed investment interest expense from 2002 Form 4952, line 7	2		
3 Total investment interest expense. Add lines 1 and 2	3		
Part II Net Investment Income			
4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
b Qualified dividends included on line 4a	4b		
c Subtract line 4b from line 4a	4c		
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h		
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		
Part III Investment Interest Expense Deduction			
7 Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8		

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.

- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the Instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, **not** derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, **not** derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that **did not** limit your liability is property held for investment, but only if you did not materially participate in the activity.

Tax on Accumulation Distribution of Trusts

▶ Attach to beneficiary's tax return.

▶ See instructions on back.

A Name(s) as shown on return	B Social security number
C Name and address of trust	D Employer identification number

E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter number of trusts from which you received accumulation distributions in this tax year ▶
--	-------------------------------	--

Part I Average Income and Determination of Computation Years

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1				
2	Distributions of income accumulated before you were born or reached age 21	2				
3	Subtract line 2 from line 1	3				
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4				
5	Total (add lines 3 and 4)	5				
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6				
7	Taxable part of line 5 (subtract line 6 from line 5)	7				
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8				
9	Average annual amount considered distributed (divide line 3 by line 8)	9				
10	Multiply line 9 by .25	10				
11	Number of earlier tax years to be taken into account (see instructions)	11				
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12				
13	Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) 1998

Part II Tax Attributable to the Accumulation Distribution

	(a)	(b)	(c)
14	Enter the amounts from line 13, eliminating the highest and lowest taxable income years		
15	Enter amount from line 12 in each column		
16	Recomputed taxable income (add lines 14 and 15)		
17	Income tax on amounts on line 16		
18	Income tax before credits on line 14 income		
19	Additional tax before credits (subtract line 18 from line 17)		
20	Tax credit adjustment		
21	Subtract line 20 from line 19		
22	Alternative minimum tax adjustments		
23	Combine lines 21 and 22		
24	Add columns (a), (b), and (c), line 23	24	
25	Divide the line 24 amount by 3	25	
26	Multiply the amount on line 25 by the number of years on line 11.	26	
27	Enter the amount from line 4	27	
28	Partial tax attributable to the accumulation distribution (subtract line 27 from line 26) (If zero or less, enter -0-).	28	

Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2003 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	
10 Total taxable amount. Subtract line 9 from line 8	10	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

► Attach to Form 1040.
► See separate instructions.

OMB No. 1545-0203

2003Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended
return, check here ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 57, without filing Form 5329. See the instructions for Form 1040, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 57	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 57	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2003 than is allowable or you had an amount on line 17 of your 2002 Form 5329.

9	Enter your excess contributions from line 16 of your 2002 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2003 traditional IRA distributions included in income (see instructions)	11		
12	2003 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2003 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2003 than is allowable or you had an amount on line 25 of your 2002 Form 5329.

18	Enter your excess contributions from line 24 of your 2002 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2003 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2003 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2003 were more than is allowable or you had an amount on line 33 of your 2002 Form 5329.

26	Enter the excess contributions from line 32 of your 2002 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2003 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2003 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2003 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2003 than is allowable or you had an amount on line 41 of your 2002 Form 5329.



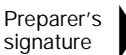
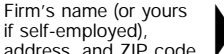
34	Enter the excess contributions from line 40 of your 2002 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2003 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2003 distributions from your Archer MSAs from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2003 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2003. Include this amount on Form 1040, line 57	41		

Part VII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

42	Minimum required distribution for 2003 (see instructions)	42		
43	Amount actually distributed to you in 2003	43		
44	Subtract line 43 from line 42. If zero or less, enter -0-	44		
45	Additional tax. Enter 50% (.50) of line 44. Include this amount on Form 1040, line 57	45		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	 Your signature		 Date	
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN	Phone no. ()	



Work Opportunity Credit

► Attach to your tax return.

2003Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:												
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ × 25% (.25)	1a											
b	Worked for you at least 400 hours \$ × 40% (.40)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Work opportunity credits from pass-through entities:												
	<table border="1"><thead><tr><th>If you are a—</th><th>Then enter the total of the current year credits from—</th></tr></thead><tbody><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></tbody></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.												
b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .												
c Beneficiary . . .	Schedule K-1 (Form 1041), line 14												
d Patron . . .	Written statement from cooperative												
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4											

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 41	}	5
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	6
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	
d	Education credits (Form 8863, line 18)	8d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	
f	Child tax credit (Form 1040, line 49)	8f	
g	Mortgage interest credit (Form 8396, line 11)	8g	
h	Adoption credit (Form 8839, line 18)	8h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	
k	Credit for fuel from a nonconventional source	8k	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	
m	Add lines 8a through 8l	8m	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

At-Risk Limitations

- **Attach to your tax return.**
► **See separate instructions.**

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8. ► 10a			
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2002, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b	<input type="checkbox"/> From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your 2002 tax year			
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your 2002 tax year			
19a	Subtract line 18 from line 17. ► 19a			
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



Alternative Minimum Tax-Individuals

OMB No. 1545-0227

2003

Attachment
Sequence No. **32**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 35	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (see instructions)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)															
	<table border="0"> <tr> <td>IF your filing status is . . .</td> <td>AND line 28 is not over . . .</td> <td>THEN enter on line 29 . . .</td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$40,250</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>58,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>29,000</td> </tr> </table>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	Single or head of household	\$112,500	\$40,250	Married filing jointly or qualifying widow(er)	150,000	58,000	Married filing separately	75,000	29,000	29		
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .														
Single or head of household	\$112,500	\$40,250														
Married filing jointly or qualifying widow(er)	150,000	58,000														
Married filing separately	75,000	29,000														
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.															
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30														
31	<ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31														
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32														
33	Tentative minimum tax. Subtract line 32 from line 31	33														
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)	34														
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42	35														

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30				36
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39			
40	Enter the smaller of line 36 or line 39				40
41	Subtract line 40 from line 36				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43			
44	Enter the smaller of line 36 or line 37	44			
45	Enter the smaller of line 43 or line 44	45			
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions)	46			
47	Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55	47			
48	Multiply line 47 by 5% (.05) ▶				48
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55	49			
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	50			
51	Enter the smaller of line 49 or line 50	51			
52	Multiply line 51 by 8% (.08) ▶				52
53	Subtract line 51 from line 49	53			
54	Multiply line 53 by 10% (.10) ▶				54
55	Subtract line 47 from line 46	55			
56	Subtract line 45 from line 44	56			
57	Enter the smaller of line 55 or line 56	57			
58	Multiply line 57 by 15% (.15) ▶				58
59	Subtract line 57 from line 56	59			
60	Multiply line 59 by 20% (.20) ▶				60
If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.					
61	Subtract line 44 from line 40	61			
62	Multiply line 61 by 25% (.25) ▶				62
63	Add lines 42, 48, 52, 54, 58, 60, and 62				63
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				64
65	Enter the smaller of line 63 or line 64 here and on line 31				65



Installment Sale Income

- Attach to your tax return.
► Use a separate form for each sale or other disposition of property on the installment method.

2003Attachment
Sequence No. **79**

Identifying number

- 1 Description of property ►
2a Date acquired (month, day, year) ► / / b Date sold (month, day, year) ► / /
3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . ☐ Yes ☐ No
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

- | | | | |
|----|---|----|--|
| 5 | Selling price including mortgages and other debts. Do not include interest whether stated or unstated | 5 | |
| 6 | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Cost or other basis of property sold | 8 | |
| 9 | Depreciation allowed or allowable | 9 | |
| 10 | Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 | Commissions and other expenses of sale | 11 | |
| 12 | Income recapture from Form 4797, Part III (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | |
| 16 | Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 | Contract price. Add line 7 and line 17 | 18 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

- | | | | |
|----|---|----|--|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | |
| 21 | Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | |
| 22 | Add lines 20 and 21 | 22 | |
| 23 | Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | |
| 24 | Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) | 26 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No
29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /
b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
d ☐ The second disposition occurred after the death of the original seller or buyer.
e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
30 Selling price of property sold by related party 30
31 Enter contract price from line 18 for year of first sale 31
32 Enter the **smaller** of line 30 or line 31 32
33 Total payments received by the end of your 2003 tax year (see instructions) 33
34 Subtract line 33 from line 32. If zero or less, enter -0- 34
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35
36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) 36
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) 37

**Gains and Losses From Section 1256
Contracts and Straddles**

▶ Attach to your tax return.

2003Attachment
Sequence No. **82**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) Gain or (loss) for entire year	(c) Post-May 5 gain or (loss)
1		
2 Net gain or (loss). Add the amounts on line 1 in columns (b) and (c)	2	
3 Form 1099-B adjustments. See instructions and attach schedule	3	
4 Combine lines 2 and 3, column (b)	4	
5 Combine lines 2 and 3, column (c)	5	
Note: If line 4 shows a net gain, skip line 6 and enter the line 4 and 5 amounts on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number. Do not enter in column (c) more than any loss on line 5	6	
7 Combine lines 4 and 6, column (b), and combine lines 5 and 6, column (c)	7	
8 Short-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	
9 Long-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss for entire year. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)	(j) Post-May 5 loss (see instructions)
10									
11a Enter the short-term portion of losses from line 10, columns (h) and (j), here and include on the appropriate line of Schedule D (see instructions)									
b Enter the long-term portion of losses from line 10, columns (h), (i), and (j), here and include on the appropriate line of Schedule D (see instructions)									

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain for entire year. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)	(h) Post-May 5 gain (see instructions)
12							
13a Enter the short-term portion of gains from line 12, columns (f) and (h), here and include on the appropriate line of Schedule D (see instructions)							
b Enter the long-term portion of gains from line 12, columns (f), (g), and (h), here and include on the appropriate line of Schedule D (see instructions)							

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

*28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ See separate instructions.

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more) ☐ Real Estate ☐ Gems/Jewelry ☐ Stamp Collections
☐ Art* (contribution of less than \$20,000) ☐ Coin Collections ☐ Books ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign

Here

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► _____

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Mortgage Interest Credit(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies.)▶ **Attach to Form 1040.**▶ **See instructions on back.****2003**Attachment
Sequence No. **53**

Name(s) shown on Form 1040

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4	Enter any 2000 credit carryforward from line 18 of your 2002 Form 8396	4		
5	Enter any 2001 credit carryforward from line 16 of your 2002 Form 8396	5		
6	Enter any 2002 credit carryforward from line 19 of your 2002 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 43	8		
9	Enter the total of the amounts from Form 1040, lines 44 through 49	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 51, and check box a on that line	11		

Part II Mortgage Interest Credit Carryforward to 2004. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2002 credit carryforward to 2004. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2001 credit carryforward to 2004. Enter the smaller of line 5 or line 17	18		
19	2003 credit carryforward to 2004. Subtract line 11 from line 3. If zero or less, enter -0-	19		

Passive Activity Loss Limitations

► See separate instructions.
 ► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2003
 Attachment
 Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a)).
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b)).
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).
- 1d Combine lines 1a, 1b, and 1c

1a		
1b	()
1c	()

1d		
----	--	--

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a Commercial revitalization deductions from Worksheet 2, column (a)
- 2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- 2c Add lines 2a and 2b

2a	()
2b	()

2c	()
----	---	---

All Other Passive Activities

- 3a Activities with net income (enter the amount from Worksheet 3, column (a)).
- 3b Activities with net loss (enter the amount from Worksheet 3, column (b)).
- 3c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).
- 3d Combine lines 3a, 3b, and 3c

3a		
3b	()
3c	()

3d		
----	--	--

- 4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4		
---	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

- 5 Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6 Enter \$150,000. If married filing separately, see page 8
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 8
- 10 Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

6		
7		
8		

5		
9		
10		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

- 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11		
12		
13		
14		

Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 16 **Total losses allowed from all passive activities for 2003.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.

15		
16		

Low-Income Housing Credit

► See instructions on back.
► Attach to your tax return.

OMB No. 1545-0984

2003

Attachment
Sequence No. **36b**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	►		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)		3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)			
4	Current year credit from attached Schedules A (Form 8609) (see instructions)		4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions): If you are a— Then enter the total of the current year credits from— a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) and (2) b Partner Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity		5	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		6	
7	Current year credit or passive activity credit (see instructions)		7	

Part II Allowable Credit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		8	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		9	
10	Add lines 8 and 9		10	
11a	Foreign tax credit	11a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c		
d	Education credits (Form 8863, line 18)	11d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e		
f	Child tax credit (Form 1040, line 49)	11f		
g	Mortgage interest credit (Form 8396, line 11)	11g		
h	Adoption credit (Form 8839, line 18)	11h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i		
j	Possessions tax credit (Form 5735, line 17 or 27)	11j		
k	Credit for fuel from a nonconventional source	11k		
l	Qualified electric vehicle credit (Form 8834, line 20)	11l		
m	Add lines 11a through 11l	11m		
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions)	15		
16	Enter the greater of line 14 or line 15.	16		
17	Subtract line 16 from line 12. If zero or less, enter -0-	17		
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18		

Nondeductible IRAs

► See separate instructions.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

2003Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2003,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2003 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2003, including those made for 2003 from January 1, 2004, through April 15, 2004 (see page 5 of the instructions)	1		
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2003, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes —————> Go to line 4. </div>				
4	Enter those contributions included on line 1 that were made from January 1, 2004, through April 15, 2004	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2003, plus any outstanding rollovers (see page 6 of the instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2003. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2003 and earlier years .	14		
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15		

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2003 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2003 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2003, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2003. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2003 or 2004 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2003 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2003 including any qualified first-time homebuyer distributions (see page 7 of the instructions).	19		
20	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25. But if you have a qualified first-time homebuyer distribution, complete line 23. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	21		
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions) 22 | |			
23	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000 23 | |			
24	Add lines 22 and 23	24		
25	Taxable amount. Subtract line 24 from line 21. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Your signature



Date



**SCHEDULE A
(Form 8609)**(Rev. November 2003)
Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**► **Attach to Form 8609 and file with owner's Federal income tax return.****A Building owner's name****B Identifying number** ►**C Building identification number** ►

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☐ **Yes** ☐ **No.** If "No," see instructions.
- E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☐ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☐ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	.	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5	.	
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9	.	
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18		

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.*

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

**Tax for Children Under Age 14
 With Investment Income of More Than \$1,500**
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
 ▶ See separate instructions.

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions), or qualified dividends, or farm income, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Qualified Dividends and Capital Gain Tax Worksheet** in the Form 1040 or Form 1040A instructions, or **Schedule D or J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

- 1 Enter the child's investment income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$1,500. Otherwise, see instructions
- 3 Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return
- 4 Enter the child's **taxable income** from Form 1040, line 40; Form 1040A, line 27; or Form 1040NR, line 38
- 5 Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return

1		
2		
3		
4		
5		

Part II Tentative Tax Based on the Tax Rate of the Parent

- 6 Enter the parent's **taxable income** from Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If zero or less, enter -0-
- 7 Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above
- 8 Add lines 5, 6, and 7
- 9 Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, check here ▶ ☐
- 10 Enter the parent's tax from Form 1040, line 41; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 39; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814**. If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here ▶ ☐
- 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**

6		
7		
8		
9		
10		
11		

- 12a Add lines 5 and 7 12a
- b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)
- 13 Multiply line 11 by line 12b

12a		
12b	×	
13		

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- 14 Subtract line 5 from line 4
- 15 Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ ☐
- 16 Add lines 13 and 15
- 17 Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ ☐
- 18 Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 41; Form 1040A, line 28; or Form 1040NR, line 39

14		
15		
16		
17		
18		



Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2003

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4		
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result. 	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2004

16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2002 minimum tax credit carryforward. Enter the amount from your 2002 Form 8801, line 26	19		
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less, see the instructions before completing this part.

Caution: For a fiscal year taxpayer with a **prior** tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (see instructions).

27	Enter the amount from line 10			27
28	Enter the amount from line 23 of your 2002 Schedule D (Form 1040) (line 21 of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 Schedule D Tax Worksheet*	28		
29	Enter the amount from line 19 of your 2002 Schedule D (Form 1040), or line 15d, column (2), of the 2002 Schedule D (Form 1041)	29		
30	If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet	30		
31	Enter the smaller of line 27 or line 30			31
32	Subtract line 31 from line 27			32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result ▶			33
34	Enter the amount from line 28 of your 2002 Schedule D (Form 1040) (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34		
35	Enter the smaller of line 27 or line 28	35		
36	Enter the smaller of line 34 or line 35	36		
37	Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37		
38	Enter the smaller of line 36 or line 37	38		
39	Multiply line 38 by 8% (.08) ▶			39
40	Subtract line 38 from line 36 ▶	40		
41	Multiply line 40 by 10% (.10) ▶			41
42	Subtract line 36 from line 35 ▶	42		
43	Multiply line 42 by 20% (.20) ▶			43
	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46.			
44	Subtract line 35 from line 31 ▶	44		
45	Multiply line 44 by 25% (.25) ▶			45
46	Add lines 33, 39, 41, 43, and 45			46
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result			47
48	Enter the smaller of line 46 or line 47 here and on line 11			48

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

Form 8812 Department of the Treasury Internal Revenue Service	<h1 style="margin: 0;">Additional Child Tax Credit</h1> <p style="margin: 5px 0;">Complete and attach to Form 1040 or Form 1040A.</p>		OMB No. 1545-1620 <div style="font-size: 2em; font-weight: bold;">2003</div> Attachment Sequence No. 47
Name(s) shown on return		Your social security number	

Part I

 All Filers

1 Enter the amount from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 10 of the worksheet on page 4 of the publication	1		
2 Enter the amount from Form 1040, line 49, or Form 1040A, line 33	2		
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		
4 Enter your total taxable earned income. See the instructions on back	4		
5 Is the amount on line 4 more than \$10,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,500 from the amount on line 4. Enter the result	5		
6 Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		

Part II

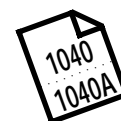
 Certain Filers Who Have Three or More Qualifying Children

7 Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60.	8		
1040A filers: Enter -0-.			
9 Add lines 7 and 8	9		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 63 and 64. 1040A filers: Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12		

Part III

 Your Additional Child Tax Credit

13 This is your additional child tax credit	13		
--	-----------	--	--



Enter this amount on
Form 1040, line 65, or
Form 1040A, line 42.

**Parents' Election To Report
Child's Interest and Dividends**▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.**2003**Attachment
Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last)**B** Child's social security number**c** If more than one Form 8814 is attached, check here**Part I Child's Interest and Dividends To Report on Your Return**

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b		
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income	4		
5 Base amount	5	1,500	00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7 Amount not taxed	7	750	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
9 Tax. Is the amount on line 8 less than \$750? <input type="checkbox"/> No. Enter \$75 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sure to check box **a** on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2003 was less than \$7,500.
- The child is required to file a 2003 return.

- There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax).
- There was no Federal income tax withheld from the child's income.

You must also qualify. See **Parents Who Qualify To Make the Election** below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.

- You are filing a joint return for 2003 with the child's other parent.

- You and the child's other parent were married to each other but file separate returns for 2003 **and** you had the **higher** taxable income.

- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989**
(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution

If you need more space, attach a statement.

2 Enter the total qualified higher education expenses you paid in 2003 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2		
3 Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2003 for the person(s) listed in column (a) of line 1 (see instructions)	3		
4 Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4		
5 Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2003	5		
6 Enter the interest included on line 5 (see instructions)	6		
7 If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	
8 Multiply line 6 by line 7	8		
9 Enter your modified adjusted gross income (see instructions) Note: If line 9 is \$73,500 or more if single or head of household, or \$117,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9		
10 Enter: \$58,500 if single or head of household; \$87,750 if married filing jointly or qualifying widow(er)	10		
11 Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11		
12 Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	
13 Multiply line 8 by line 12	13		
14 Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if **all four** of the following apply.

1. You cashed qualified U.S. savings bonds in 2003 that were issued after 1989.
2. You paid qualified higher education expenses in 2003 for yourself, your spouse, or your dependents.
3. Your filing status is any status **except** married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$73,500 if single or head of household; \$117,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2003.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use **Form 8818**, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶
- 2 Description of like-kind property received ▶
- | | | | |
|--|---|---|---|
| 3 Date like-kind property given up was originally acquired (month, day, year) | 3 | / | / |
| 4 Date you actually transferred your property to other party (month, day, year) | 4 | / | / |
| 5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year) | 5 | / | / |
| 6 Date you actually received the like-kind property from other party (month, day, year) (see instructions) | 6 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Part II Related Party Exchange Information

- | | | |
|-------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
|-------------------------|---------------------|------------------------------------|

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No
- If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

- | | | | | |
|--|----|--|--|--|
| 12 Fair market value (FMV) of other property given up | 12 | | | |
| 13 Adjusted basis of other property given up | 13 | | | |
| 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | | |
| 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | | |
| 16 FMV of like-kind property you received | 16 | | | |
| 17 Add lines 15 and 16 | 17 | | | |
| 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | |
| 19 Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | |
| 20 Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | |
| 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | |
| 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | |
| 23 Recognized gain. Add lines 21 and 22 | 23 | | | |
| 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | | |
| 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | | |

Before you begin:

You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• Eligible Child

• Employer-Provided Adoption Benefits

• Qualified Adoption Expenses

Part I

Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1986 and was disabled	(d) a child with special needs	(e) a foreign child	
	First	Last					
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Caution:

If the child was a foreign child, see **Special Rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II

Adoption Credit

Before you begin:

If you are filing Form 1040 and are claiming the mortgage interest credit (see the instructions for Form 1040, line 51), first complete **Form 8396**, Mortgage Interest Credit.

		Child 1	Child 2		
2	Maximum credit per child	2	\$10,160 00	\$10,160 00	
3	Did you file Form 8839 for a prior year?				
	<input type="checkbox"/> No. Enter -0-.				
	<input type="checkbox"/> Yes. See page 3 of the instructions for the amount to enter.	3			
4	Subtract line 3 from line 2	4			
5	Enter your total qualified adoption expenses (see page 3 of the instructions)	5			
	Caution: Your <i>qualified adoption expenses</i> may not be equal to the <i>adoption expenses</i> you paid in 2003.				
6	Enter the smaller of line 4 or line 5	6			
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12	7			
8	Enter your modified adjusted gross income (see page 4 of the instructions)	8			
9	Is line 8 more than \$152,390?				
	<input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11.				
	<input type="checkbox"/> Yes. Subtract \$152,390 from line 8	9			
10	Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	10			
11	Multiply line 7 by line 10	11			
12	Subtract line 11 from line 7	12			
13	Credit carryforward from prior years. Enter the amount, if any, from line 23 of your Credit Carryforward Worksheet on page 4 of the 2002 Form 8839 instructions.	13			
14	Add lines 12 and 13	14			
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28.	15			
16	1040 filers: Enter the total of the amounts from Form 1040, lines 44 through 49, plus any mortgage interest credit from Form 8396, line 11.	16			
	1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33.				
17	Subtract line 16 from line 15	17			
18	Adoption credit. Enter the smaller of line 14 or line 17 here and on Form 1040, line 50, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)	18			

**Empowerment Zone and Renewal
Community Employment Credit****2003**Attachment
Sequence No. **99**▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1 Enter the total qualified wages paid or incurred during **calendar year 2003** only (see instructions)
- a Qualified empowerment zone wages \$.....X 20% (.20)
- b Qualified renewal community wages \$.....X 15% (.15)
- 2 Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages
- 3 Form 8844 credits from pass-through entities:
- | If you are a— | Then enter the total of the current year credits from— |
|---------------------|--|
| a Shareholder . . . | Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 . . . |
| b Partner . . . | Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . |
| c Beneficiary . . . | Schedule K-1 (Form 1041), line 14 . . . |
| d Patron . . . | Written statement from cooperative . . . |
- 4 Add lines 2 and 3
- 5 Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 7 Passive activity credit allowed for 2003 (see instructions)
- 8 Carryforward of empowerment zone and renewal community employment credit to 2003
- 9 Carryback of empowerment zone and renewal community employment credit from 2004 (see instructions)
- 10 **Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)

Part II Allowable Credit

- 11 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 41
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 12 Alternative minimum tax (see instructions)
- 13 Add lines 11 and 12
- 14a Foreign tax credit
- b Credit for child and dependent care expenses (Form 2441, line 11)
- c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)
- d Education credits (Form 8863, line 18)
- e Credit for qualified retirement savings contributions (Form 8880, line 14)
- f Child tax credit (Form 1040, line 49)
- g Mortgage interest credit (Form 8396, line 11)
- h Adoption credit (Form 8839, line 18)
- i District of Columbia first-time homebuyer credit (Form 8859, line 11)
- j Possessions tax credit (Form 5735, line 17 or 27)
- k Credit for fuel from a nonconventional source
- l Qualified electric vehicle credit (Form 8834, line 20)
- m Add lines 14a through 14l
- 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23
- 16 Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-
- 17 Tentative minimum tax (see instructions)
- 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)
- 19 Multiply line 17 by 75% (.75)
- 20 Enter the greater of line 18 or line 19
- 21 Subtract line 20 from line 15. If zero or less, enter -0-
- 22 General business credit (other than the New York Liberty Zone business employee credit) (see instructions)
- 23 Subtract line 22 from line 21
- 24 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 23 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions

**Archer MSAs and
Long-Term Care Insurance Contracts**▶ **Attach to Form 1040.**▶ **See separate instructions.****2003**Attachment
Sequence No. **39**

Name(s) shown on Form 1040

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare+Choice MSA, skip Section A and complete Section B.**Part I General Information.** See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2003?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2003?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part.
If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3a Were any employer contributions made to your Archer MSA(s) for 2003? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b Total employer contributions to your Archer MSA(s) for 2003 3b		
4 Archer MSA contributions you made for 2003, including those made from January 1, 2004, through April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4	
5 Limitation from the worksheet on page 3 of the instructions	5	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount	7	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of the instructions)	8a	
b Distributions included on line 8a that you rolled over to another Archer MSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b	
c Subtract line 8b from line 8a	8c	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b	

Section B. Medicare+Choice MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2003 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the instructions)	12	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	
14 Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med+MSA" and the amount	14	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b	

Name of policyholder (as shown on Form 1040)

Social security number
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here ☐**16a** Name of insured ▶ **b** Social security number of insured ▶**17** In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ Yes ☐ No**18** Was the insured a terminally ill individual? ☐ Yes ☐ No**Note:** If "Yes" and the **only** payments you received in 2003 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.**19** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked**Caution:** Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**20** Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts**21** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)**22** Add lines 20 and 21**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.**23** Multiply \$220 by the number of days in the LTC period**24** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)**25** Enter the **larger** of line 23 or line 24**26** Reimbursements for qualified LTC services provided for the insured during the LTC period**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**27** Per diem limitation. Subtract line 26 from line 25**28** **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.

Education Credits
(Hope and Lifetime Learning Credits)

► See instructions.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2003

Attachment
Sequence No. **50**

Your social security number

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. **Caution:** You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
2	Add the amounts in columns (d) and (f)			2		
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ►					3

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
5	Add the amounts on line 4, column (c), and enter the total		5
6	Enter the smaller of line 5 or \$10,000		6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ►		7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8	
9	Enter: \$103,000 if married filing jointly; \$51,000 if single, head of household, or qualifying widow(er)	9	
10	Enter the amount from Form 1040, line 35*, or Form 1040A, line 22	10	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)		13 × .
14	Multiply line 8 by line 13		14
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28		15
16	Enter the total, if any, of your credits from Form 1040, lines 44 through 46, or Form 1040A, lines 29 and 30		16
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits		17
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 47, or Form 1040A, line 31		18

*See Pub. 970 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**New York Liberty Zone
Business Employee Credit**

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

- 1 Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed **during calendar year 2002 or 2003** who have:
- a Worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25) =
- b Worked for you at least 400 hours \$ × 40% (.40) =
- 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages
- 3 NY Liberty Zone business employee credits from pass-through entities:
- | If you are a— | Then enter the NY Liberty Zone business employee credits from— |
|-----------------|--|
| a Shareholder . | Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. |
| b Partner . | Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . |
| c Beneficiary . | Schedule K-1 (Form 1041), line 14 |
| d Patron . | Written statement from cooperative |
- 4 Add lines 2 and 3
- 5 NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 7 NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions) .
- 8 Carryforward of NY Liberty Zone business employee credit to 2003
- 9 Carryback of NY Liberty Zone business employee credit from 2004 (see instructions)
- 10 **Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)

Part II Allowable Credit

- 11 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 41
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 12 Alternative minimum tax:
- Individuals. Enter the amount from Form 6251, line 35
 - Corporations. Enter the amount from Form 4626, line 14
 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56
- 13 Add lines 11 and 12
- 14a Foreign tax credit
- b Credit for child and dependent care expenses (Form 2441, line 11) .
- c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)
- d Education credits (Form 8863, line 18)
- e Credit for qualified retirement savings contributions (Form 8880, line 14)
- f Child tax credit (Form 1040, line 49)
- g Mortgage interest credit (Form 8396, line 11)
- h Adoption credit (Form 8839, line 18)
- i District of Columbia first-time homebuyer credit (Form 8859, line 11)
- j Possessions tax credit (Form 5735, line 17 or 27)
- k Credit for fuel from a nonconventional source
- l Qualified electric vehicle credit (Form 8834, line 20)
- m Add lines 14a through 14l
- 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 .
- 16 Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-.
- 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)
- 18 Subtract line 17 from line 15. If zero or less, enter -0-
- 19 General business credit (see instructions)
- 20 Subtract line 19 from line 18. If zero or less, enter -0-
- 21 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 20 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

Health Coverage Tax Credit► **Attach to Form 1040 or Form 1040NR.****2003**Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

Before you begin: See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2003 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit****1** Check the boxes below for each month in 2003 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums.
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under Federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit**2** Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any **(a)** Archer MSA distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2003**4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit**5** Multiply line 4 by 65% (.65) and enter the result**6** Advance payments, if any, from Form 1099-H, box 1**7** **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 67, or Form 1040NR, line 62, and check box **c** on that line

**THE FOLLOWING PAGES OF THE TEXT ARE PRINTED
ON GOLD STOCK TO ANNOTATE THAT THEY ARE THE
CORRESPONDING DOLLAR AMOUNTS OF SELECTED
LINES FILED (IN THOUSANDS OF DOLLARS).**

THIS IS A NEW INCLUSION FOR THE 2003 EDITION.

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign
(See page 19.)

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For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲

You **must** enter your SSN(s) above.

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

Filing Status

Check only one box.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a **Taxable** interest. Attach Schedule B if required
b **Tax-exempt** interest. **Do not** include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 23) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐
b If box on 13a is checked, enter post-May 5 capital gain distributions 13b
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a b Taxable amount (see page 25) 15b
16a Pensions and annuities 16a b Taxable amount (see page 25) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a b Taxable amount (see page 27) 20b
21 Other income. List type and amount (see page 27)
22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Adjusted Gross Income

- 23 Educator expenses (see page 29) 23
24 IRA deduction (see page 29) 24
25 Student loan interest deduction (see page 31) 25
26 Tuition and fees deduction (see page 32) 26
27 Moving expenses. Attach Form 3903 27
28 One-half of self-employment tax. Attach Schedule SE 28
29 Self-employed health insurance deduction (see page 33) 29
30 Self-employed SEP, SIMPLE, and qualified plans 30
31 Penalty on early withdrawal of savings 31
32a Alimony paid b Recipient's SSN ▶ 32a
33 Add lines 23 through 32a 33
34 Subtract line 33 from line 22. This is your **adjusted gross income** ▶ 34

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
	Household employment taxes. Attach Schedule H		
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
--------------------------	------------------------	---

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

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For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

- 6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed
- No. of boxes checked on 6a and 6b
- No. of children on 6c who:
- lived with you
 - did not live with you due to divorce or separation (see page 21)
- Dependents on 6c not entered above
- Add numbers on lines above ▶

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 23)
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐
- b If box on 13a is checked, enter post-May 5 capital gain distributions
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 16a Pensions and annuities
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 21 Other income. List type and amount (see page 27)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶
- 7 8a 9a 10 11 12 13a 13b 14 15b 16b 17 18 19 20b 21 22

Adjusted Gross Income

- 23 Educator expenses (see page 29)
- 24 IRA deduction (see page 29)
- 25 Student loan interest deduction (see page 31)
- 26 Tuition and fees deduction (see page 32)
- 27 Moving expenses. Attach Form 3903
- 28 One-half of self-employment tax. Attach Schedule SE
- 29 Self-employed health insurance deduction (see page 33)
- 30 Self-employed SEP, SIMPLE, and qualified plans
- 31 Penalty on early withdrawal of savings
- 32a Alimony paid b Recipient's SSN ▶
- 33 Add lines 23 through 32a
- 34 Subtract line 33 from line 22. This is your adjusted gross income ▶
- 23 24 25 26 27 28 29 30 31 32a 33 34

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2. Household employment taxes. Attach Schedule H	58	
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input type="text"/>
--------------------------	------------------------	--

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

L
A
B
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L

H
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R
E

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

- 6a
- ☐
- Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 23)
- 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- b If box on 13a is checked, enter post-May 5 capital gain distributions
- 13b
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 15b Taxable amount (see page 25)
- 16a Pensions and annuities
- 16b Taxable amount (see page 25)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20b Taxable amount (see page 27)
- 21 Other income. List type and amount (see page 27)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

Adjusted Gross Income

- 23 Educator expenses (see page 29)
- 24 IRA deduction (see page 29)
- 25 Student loan interest deduction (see page 31)
- 26 Tuition and fees deduction (see page 32)
- 27 Moving expenses. Attach Form 3903
- 28 One-half of self-employment tax. Attach Schedule SE
- 29 Self-employed health insurance deduction (see page 33)
- 30 Self-employed SEP, SIMPLE, and qualified plans
- 31 Penalty on early withdrawal of savings
- 32a Alimony paid b Recipient's SSN ▶
- 33 Add lines 23 through 32a
- 34 Subtract line 33 from line 22. This is your adjusted gross income ▶

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 ▶	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- ▶	54	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54 through 59. This is your total tax ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments ▶	68	

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you ▶	70a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax ▶	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ▶	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
--------------------------	------------------------	---

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Label (See page 19.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	
If a joint return, spouse's first name and initial	Last name	
Home address (number and street). If you have a P.O. box, see page 20.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲ You must enter your SSN(s) above.

Presidential Election Campaign (See page 20.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Yes No Spouse Yes No

Filing status (Check only one box.)

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (See page 21.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 23)
				<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 23)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a	Taxable interest. Attach Schedule 1 if required.	8a
b	Tax-exempt interest. Do not include on line 8a.	8b
9a	Ordinary dividends. Attach Schedule 1 if required.	9a
b	Qualified dividends (see page 25).	9b
10a	Capital gain distributions (see page 25).	10a
b	Post-May 5 capital gain distributions (see page 25).	10b
11a	IRA distributions.	11a
11b	Taxable amount (see page 25).	11b
12a	Pensions and annuities.	12a
12b	Taxable amount (see page 26).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13
14a	Social security benefits.	14a
14b	Taxable amount (see page 28).	14b
15	Add lines 7 through 14b (far right column). This is your total income.	15
16	Educator expenses (see page 28).	16
17	IRA deduction (see page 28).	17
18	Student loan interest deduction (see page 31).	18
19	Tuition and fees deduction (see page 31).	19
20	Add lines 16 through 19. These are your total adjustments.	20
21	Subtract line 20 from line 15. This is your adjusted gross income.	21

Adjusted gross income

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

If you have a qualifying child, attach Schedule EIC.

22 Enter the amount from line 21 (adjusted gross income). 22

23a Check ☐ You were born before January 2, 1939, ☐ Blind ☐ Total boxes checked **23a** ☐ if: ☐ Spouse was born before January 2, 1939, ☐ Blind

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here **23b** ☐

24 Enter your **standard deduction** (see left margin). 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

26 Multiply \$3,050 by the total number of exemptions claimed on line 6d. 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. **27**

28 **Tax**, including any alternative minimum tax (see page 33). 28

29 Credit for child and dependent care expenses. Attach Schedule 2. 29

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see page 37). 33

34 Adoption credit. Attach Form 8839. 34

35 Add lines 29 through 34. These are your **total credits**. 35

36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. 36

37 Advance earned income credit payments from Form(s) W-2. 37

38 Add lines 36 and 37. This is your **total tax**. **38**

39 Federal income tax withheld from Forms W-2 and 1099. 39

40 2003 estimated tax payments and amount applied from 2002 return. 40

41 **Earned income credit (EIC)**. 41

42 Additional child tax credit. Attach Form 8812. 42

43 Add lines 39 through 42. These are your **total payments**. **43**

Refund

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid**. 44

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

45a Amount of line 44 you want **refunded to you**. **45a**

b Routing number **c** Type: ☐ Checking ☐ Savings

d Account number

46 Amount of line 44 you want **applied to your 2004 estimated tax**. 46

Amount you owe

47 **Amount you owe**. Subtract line 43 from line 38. For details on how to pay, see page 51. **47**

48 Estimated tax penalty (see page 52). 48

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 52)? ☐ **Yes**. Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number ()

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid preparer's use only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()



Label

(See page 12.)

Use the IRS
label.Otherwise,
please print
or type.Presidential
Election
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(page 12)L
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H
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E

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 12.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Your social security number

Spouse's social security number

▲ Important! ▲

You **must** enter your
SSN(s) above.**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Income

Attach
Form(s) W-2
here.Enclose, but
do not attach,
any payment.**Note.** You
must check
Yes or No. }

- 1**
- Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.
-
- Attach your Form(s) W-2.

1

- 2**
- Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

- 3**
- Unemployment compensation and Alaska Permanent Fund dividends
-
- (see page 14).

3

- 4**
- Add lines 1, 2, and 3. This is your
- adjusted gross income**
- .

4

- 5**
- Can your parents (or someone else) claim you on their return?

Yes. Enter amount from **No.** If **single**, enter \$7,800.
☐ worksheet on back. ☐ If **married filing jointly**, enter \$15,600.
See back for explanation.

5

- 6**
- Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
-
- This is your
- taxable income**
- .

▶ 6

Payments
and tax

- 7**
- Federal income tax withheld from box 2 of your Form(s) W-2.

7

- 8**
- Earned income credit (EIC).**

8

- 9**
- Add lines 7 and 8. These are your
- total payments**
- .

▶ 9

- 10**
- Tax.**
- Use the amount on
- line 6 above**
- to find your tax in the tax table on pages
-
- 24–28 of the booklet. Then, enter the tax from the table on this line.

10

Refund

Have it directly
deposited! See
page 19 and fill
in 11b, 11c,
and 11d.

- 11a**
- If line 9 is larger than line 10, subtract line 10 from line 9. This is your
- refund**
- .

▶ 11a

- ▶
- b**
- Routing number
-
-
-
-
-
-
-
-
-
-
- ▶
- c**
- Type:
- ☐
- Checking
- ☐
- Savings

- ▶
- d**
- Account number
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Amount
you owe

- 12**
- If line 10 is larger than line 9, subtract line 9 from line 10. This is
-
- the
- amount you owe**
- . For details on how to pay, see page 20.

▶ 12

Third party
designeeDo you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☐ **No**Designee's
name ▶Phone
no. ▶ ()Personal identification
number (PIN) ▶ Sign
hereJoint return?
See page 11.
Keep a copy
for your
records.Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based
on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

()

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

Paid
preparer's
use onlyPreparer's
signature ▶

Date

Check if
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶

EIN

Phone no. ()

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2003

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

	1		
2	Add the amounts on line 1.	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4	

Part II

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

- 5 List name of payer.

Amount

5		
6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6	

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care
Expenses for Form 1040A Filers** (99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I

**Persons or
organizations
who provided
the care**

You **must**
complete this
part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

(If you need more space, use the bottom of page 2.)

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

**Credit for child
and dependent
care expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.

3

4 Enter your **earned income**.

4

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.

5

6 Enter the **smallest** of line 3, 4, or 5.

6

7 Enter the amount from Form 1040A, line 22.

7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

×

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions.

9

10 Enter the amount from Form 1040A, line 28.

10

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29.

11

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
13	Enter the amount forfeited, if any. See the instructions.	13	
14	Subtract line 13 from line 12.	14	
15	Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s).	15	
16	Enter the smaller of line 14 or 15.	16	
17	Enter your earned income .	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	
19	Enter the smallest of line 16, 17, or 18.	19	
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
To claim the child and dependent care credit, complete lines 22-26 below.			
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
23	Enter the amount from line 20.	23	
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the instructions for line 9.	24	
25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.	26	



Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

(99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

- You were age 65 or older **or** • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

TIP In most cases, the IRS can figure the credit for you. See the instructions.

Part I

If your filing status is:

And by the end of 2003:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent
and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse
retired on permanent and total disability **4** ☐

5 Both spouses were under 65, and both retired on
permanent and total disability **5** ☐

Married filing
jointly

6 One spouse was 65 or older, and the other spouse
was under 65 and retired on permanent and total
disability **6** ☐

7 One spouse was 65 or older, and the other spouse
was under 65 and **not** retired on permanent and
total disability **7** ☐

Married filing
separately

8 You were 65 or older and you lived apart from
your spouse for all of 2003 **8** ☐

9 You were under 65, you retired on permanent and
total disability, and you lived apart from your
spouse for all of 2003 **9** ☐

Did you check box 1, 3, 7, or 8?	Yes —————▶	Skip Part II and complete Part III on the back.
	No —————▶	Complete Parts II and III.

Part II

Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

- If:**
- 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
 - 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box ▶ ☐
 - If you checked this box, you do not have to get another statement for 2003.
 - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III Figure your credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10
<div style="border: 1px solid black; padding: 5px; display: inline-block; margin-bottom: 5px;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> <div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; width: 100px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; vertical-align: middle;"> Yes —————> You must complete line 11. </div> </div> <div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; width: 100px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; vertical-align: middle;"> No —————> Enter the amount from line 10 on line 12 and go to line 13. </div> </div>			
11	If you checked (in Part I): <ul style="list-style-type: none"> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. <div style="margin-top: 10px;"> <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 20px; text-align: center; font-weight: bold;">TIP</div> For more details on what to include on line 11, see the instructions. </div>		
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.		
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see instructions).		
	13a		
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).		
	13b		
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.		
	13c		
14	Enter the amount from Form 1040A, line 22.		14
15	If you checked (in Part I): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	15
16	Subtract line 15 from line 14. If zero or less, enter -0-.		16
17	Enter one-half of line 16.		17
18	Add lines 13c and 17.		18
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19
20	Multiply line 19 by 15% (.15).		20
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.		22



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A-Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2003

Attachment
Sequence No. **07**

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-2)	1		
	2 Enter amount from Form 1040, line 35 2			
	3 Multiply line 2 by 7.5% (.075).	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5		
	6 Real estate taxes (see page A-2)	6		
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8		9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11		
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13		
Note. Personal interest is not deductible.	14 Add lines 10 through 13		14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
	17 Carryover from prior year	17		
	18 Add lines 15 through 17		18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20		
	21 Tax preparation fees	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 35 24	24		
	25 Multiply line 24 by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►		27	
Total Itemized Deductions	28 Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.		28	

Your social security number

Attachment
Sequence No. **08**

Amount

1

2

3

4

Amount

5

6

No

Schedule B (Form 1040) 2003



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

<p>A Principal business or profession, including product or service (see page C-2 of the instructions)</p>	<p>B Enter code from pages C-7, 8, & 9</p>
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN), if any</p>
<p>E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____</p>	
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____</p>	
<p>G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>H If you started or acquired this business during 2003, check here <input type="checkbox"/> <input type="checkbox"/></p>	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):	20	
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:	24	
16 Interest:	16		a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	
29 Tentative profit (loss). Subtract line 28 from line 7			28	28	
30 Expenses for business use of your home. Attach Form 8829			29	29	
31 Net profit or (loss). Subtract line 30 from line 29.			30	30	
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.			31	31	
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198 .					

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
48 Total other expenses. Enter here and on page 1, line 27	48	



**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2003

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐
- 2 Total expenses** (see instructions). If more than \$2,500, you **must** use Schedule C
- 3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12**, and **also on Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

1

2

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► / /

5 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

7 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

- Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2003

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4					
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5					
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet	6					
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero	7a					
b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) .	7b					

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10					
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12					
13 Capital gain distributions. See page D-2 of the instructions	13					
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet	14					
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0-	15					
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.	16					

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below

17a

b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40 .

17b

Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete **Part IV** below.

• Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.

18 If line 17a is a loss, enter here and on Form 1040, line 13a, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions)

18 ()

Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete **Part IV** below (but skip lines 19 and 20).

• Otherwise, skip **Part IV** below and complete the rest of Form 1040.

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7

19

20 Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions

20

If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.

21 Enter your taxable income from Form 1040, line 40

21

22 Enter the **smaller** of line 16 or line 17a, but not less than zero

22

23 Enter your qualified dividends from Form 1040, line 9b

23

24 Add lines 22 and 23

24

25 Amount from line 4g of Form 4952 (investment interest expense)

25

26 Subtract line 25 from line 24. If zero or less, enter -0-

26

27 Subtract line 26 from line 21. If zero or less, enter -0-

27

28 Enter the **smaller** of line 21 or:

- \$56,800 if married filing jointly or qualifying widow(er);
- \$28,400 if single or married filing separately; or
- \$38,050 if head of household

28

If line 27 is more than line 28, skip lines 29-39 and go to line 40.

29 Enter the amount from line 27

29

30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40

30

31 Add lines 17b and 23*

31

32 Enter the **smaller** of line 30 or line 31

32

33 Multiply line 32 by 5% (.05)

33

If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.

34 Subtract line 32 from line 30

34

35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10

35

36 Enter the **smaller** of line 34 or line 35

36

37 Multiply line 36 by 8% (.08)

37

38 Subtract line 36 from line 34

38

39 Multiply line 38 by 10% (.10)

39

If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.

40 Enter the **smaller** of line 21 or line 26

40

41 Enter the amount from line 30 (if line 30 is blank, enter -0-)

41

42 Subtract line 41 from line 40

42

43 Add lines 17b and 23*

43

44 Enter the amount from line 32 (if line 32 is blank, enter -0-)

44

45 Subtract line 44 from line 43

45

46 Enter the **smaller** of line 42 or line 45

46

47 Multiply line 46 by 15% (.15)

47

48 Subtract line 46 from line 42

48

49 Multiply line 48 by 20% (.20)

49

50 Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies

50

51 Add lines 33, 37, 39, 47, 49, and 50

51

52 Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies

52

53 **Tax on all taxable income.** Enter the **smaller** of line 51 or line 52 here and on Form 1040, line 41

53

*If lines 23 and 25 are more than zero, see Lines 31 and 43 on page D-9 for the amount to enter. *

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-2). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	Show the kind and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	• 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	A		
B		B		
C		C		

Income:		Properties						Totals (Add columns A, B, and C.)		
		A		B		C				
3	Rents received	3						3		
4	Royalties received	4						4		
Expenses:										
5	Advertising	5								
6	Auto and travel (see page E-4)	6								
7	Cleaning and maintenance	7								
8	Commissions	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11								
12	Mortgage interest paid to banks, etc. (see page E-4)	12						12		
13	Other interest	13								
14	Repairs	14								
15	Supplies	15								
16	Taxes	16								
17	Utilities	17								
18	Other (list) ▶	18								
									
									
									
19	Add lines 5 through 18	19						19		
20	Depreciation expense or depletion (see page E-4)	20						20		
21	Total expenses. Add lines 19 and 20	21								
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22								
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	()		
24	Income. Add positive amounts shown on line 22. Do not include any losses	24								
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26								

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? ☐ Yes ☐ No
If you answered "Yes," see page E-5 before completing this section.

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a Totals									
b Totals									
30 Add columns (g) and (j) of line 29a								30	
31 Add columns (f), (h), and (i) of line 29b								31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below								32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss					
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1			
A									
B									
34a Totals									
b Totals									
35 Add columns (d) and (f) of line 34a								35	
36 Add columns (c) and (e) of line 34b								36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below								37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17	41	
42 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	
43 Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43	



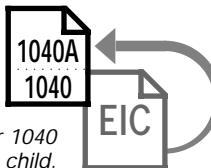
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2003

Attachment
Sequence No. **43**

Your social security number

Before you begin: See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that
(a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2a agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2a Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
b Child's year of birth	Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>		Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>	
3 If the child was born before 1985—				
a Was the child under age 24 at the end of 2003 and a student?	<input type="checkbox"/> Yes. <i>Go to line 4.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input type="checkbox"/> Yes. <i>Go to line 4.</i>	<input type="checkbox"/> No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2003?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.
4 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
5 Number of months child lived with you in the United States during 2003				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2003 but less than 7 months, enter "7". • If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12". 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			
5b	Taxable amount	5b			
6a	Agricultural program payments (see page F-2)	6a			
6b	Taxable amount	6b			
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b			
7c	Taxable amount	7c			
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2003	8a			
8b	Taxable amount	8b			
c	If election to defer to 2004 is attached, check here <input type="checkbox"/>	8d			
8d	Amount deferred from 2002	8d			
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12			
13	Chemicals	13			
14	Conservation expenses (see page F-4)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18			
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21			
22	Insurance (other than health)	22			
23	Interest:				
a	Mortgage (paid to banks, etc.)	23a			
b	Other	23b			
24	Labor hired (less employment credits)	24			
25	Pension and profit-sharing plans	25			
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a			
b	Other (land, animals, etc.)	26b			
27	Repairs and maintenance	27			
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30			
31	Taxes	31			
32	Utilities	32			
33	Veterinary, breeding, and medicine	33			
34	Other expenses (specify):				
a	.....	34a			
b	.....	34b			
c	.....	34c			
d	.....	34d			
e	.....	34e			
f	.....	34f			

35	Total expenses. Add lines 12 through 34f	35			
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18 , and also on Schedule SE, line 1 . If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36			

37	If you have a loss, you must check the box that describes your investment in this activity (see page F-6). • If you checked 37a, enter the loss on Form 1040, line 18 , and also on Schedule SE, line 1 . • If you checked 37b, you must attach Form 6198 .	37a	<input type="checkbox"/> All investment is at risk.
		37b	<input type="checkbox"/> Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	38		
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a | |	39b	Taxable amount	39b
40a	Agricultural program payments 40a | |	40b	Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a		
b	CCC loans forfeited 41b | |	41c	Taxable amount	41c
42	Crop insurance proceeds	42		
43	Custom hire (machine work) income	43		
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44		
45	Add amounts in the right column for lines 38 through 44	45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year 46 | |			
47	Cost of livestock, produce, grains, and other products purchased during the year 47 | |			
48	Add lines 46 and 47 48 | |			
49	Inventory of livestock, produce, grains, and other products at end of year 49 | |			
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶	51		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**▶ **See separate instructions.**

OMB No. 1545-0074

2003Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.

B Did you withhold Federal income tax during 2003 for any household employee?

☐ **Yes.** Skip line C and go to line 5.☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)**Part I Social Security, Medicare, and Income Taxes****1** Total cash wages subject to social security taxes (see page H-3)**1****2** Social security taxes. Multiply line 1 by 12.4% (.124)**2****3** Total cash wages subject to Medicare taxes (see page H-3)**3****4** Medicare taxes. Multiply line 3 by 2.9% (.029)**4****5** Federal income tax withheld, if any**5****6 Total social security, Medicare, and income taxes** (add lines 2, 4, and 5)**6****7** Advance earned income credit (EIC) payments, if any**7****8 Net taxes** (subtract line 7 from line 6)**8**

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?	10	
11 Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page H-4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page H-4).	15	
16 Total cash wages subject to FUTA tax (see page H-4)	16	
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals							19		
20 Add columns (h) and (i) of line 19						20			
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)							21		
22 Multiply line 21 by 6.2% (.062)							22		
23 Multiply line 21 by 5.4% (.054)						23			
24 Enter the smaller of line 20 or line 23							24		
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26							25		

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	
27 Add line 17 (or line 25) and line 26	27	
28 Are you required to file Form 1040?		
<input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 59. Do not complete Part IV below.		
<input type="checkbox"/> No. You may have to complete Part IV. See page H-4 for details.		

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature

Date



**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2003 Form 1040, line 40	1		
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2		
3	Subtract line 2 from line 1	3		
4	Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies	4		
5	If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2	5		
6	Divide the amount on line 2 by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3)	8		
9	If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5)	12		
13	If you used Schedule J to figure your tax for 2002, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-7	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8)	16		
17	Add lines 4, 8, 12, and 16	17		
18	If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10	18		
19	If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11	19		
20	If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10	20		
*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.				
21	Add lines 18 through 20	21		
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 41.	22		
Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.				



**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule R (Form 1040).**

OMB No. 1545-0074

2003

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.



In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2003:** **Check only one box:**

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older 1 ☐

2 You were under 65 and you retired on permanent and total disability 2 ☐

3 Both spouses were 65 or older. 3 ☐

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 ☐

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability 5 ☐

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 ☐

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability. 7 ☐

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2003 8 ☐

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003 9 ☐

Did you check box 1, 3, 7, or 8?

Yes —▶ Skip Part II and complete Part III on back.

No —▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2003.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:		
Box 1, 2, 4, or 7		\$5,000	}	10
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> Yes No		You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.		
11 If you checked (in Part I):				
<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		} 11		
<div style="border: 1px solid black; padding: 2px; display: inline-block;">TIP</div> For more details on what to include on line 11, see page R-3.				
12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10				12
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.				
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		13a		
b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		13b		
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c		
14 Enter the amount from Form 1040, line 35		14		
15 If you checked (in Part I):		Enter:		
Box 1 or 2		\$7,500	}	15
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
16 Subtract line 15 from line 14. If zero or less, enter -0-		16		
17 Enter one-half of line 16		17		
18 Add lines 13c and 17				18
19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20				19
20 Multiply line 19 by 15% (.15)				20
21 Enter the amount from Form 1040, line 43		21		
22 Add the amounts from Form 1040, lines 44 and 45, and enter the total		22		
23 Subtract line 22 from line 21				23
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 46				24



SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

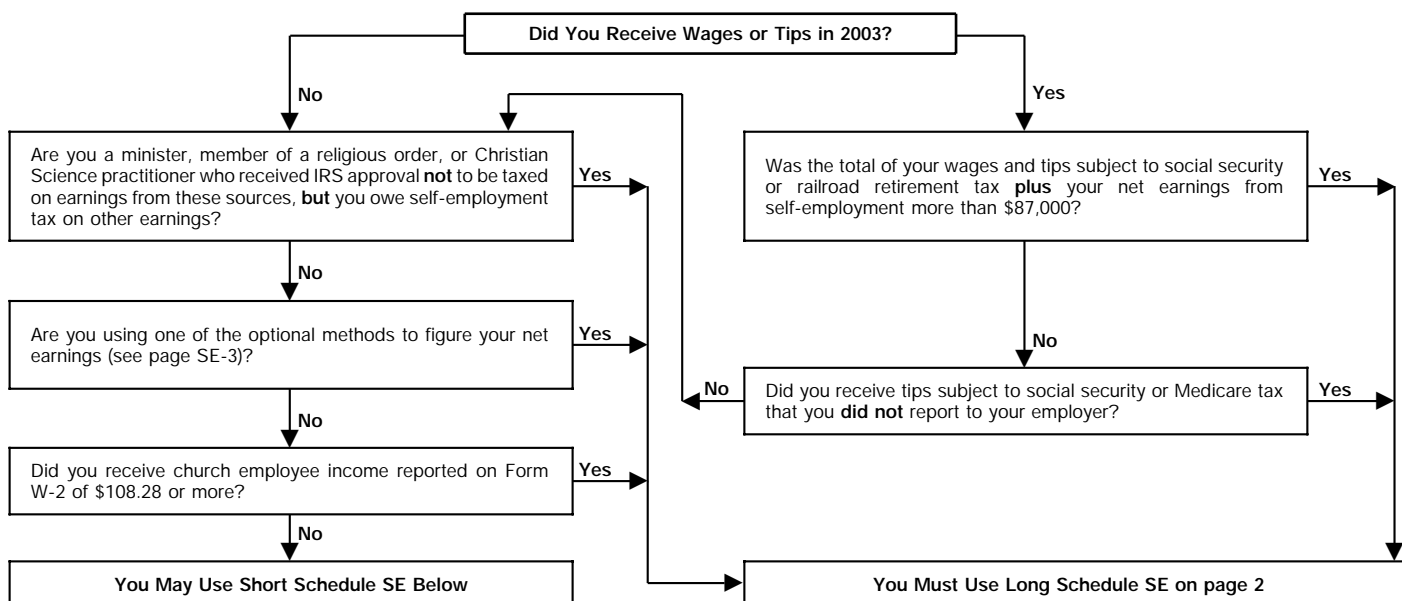
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3	Combine lines 1 and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5	Self-employment tax. If the amount on line 4 is: • \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55 . • More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55 . }	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28	6		

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.		<input type="checkbox"/>	
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method (see page SE-4)	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c		
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003	7	87,000	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, skip lines 8b through 10, and go to line 11	8a		
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c Add lines 8a and 8b	8c		
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11 Multiply line 6 by 2.9% (.029)	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55	12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if:			
• Your gross farm income ¹ was not more than \$2,400 or			
• Your net farm profits ² were less than \$1,733.			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if:			
• Your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and			
• You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2003
Attachment
Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive income **d** ☐ Shipping income **g** ☐ Lump-sum distributions
b ☐ High withholding tax interest **e** ☐ Dividends from a DISC or former DISC **h** ☐ Section 901(j) income
c ☐ Financial services income **f** ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC **i** ☐ Certain income re-sourced by treaty
j ☐ General limitation income

k Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total
	A	B	C	(Add cols. A, B, and C.)
1 Enter the name of the foreign country or U.S. possession ▶				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):				
				1
Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(x) Total foreign taxes paid or accrued (add cols. (t) through (w))	
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:			(w) Other foreign taxes paid or accrued		
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	
A										
B										
C										
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶										8

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes (see page 13 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions) . .	14		
15	Adjustments to line 14 (see page 14 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 38. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 15 of the instructions.	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 16 of the instructions.	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶	21		

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 14 . .	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 44; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33		



Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0139

2003

Attachment
Sequence No. **54**

Your name	Occupation in which you incurred expenses	Social security number
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
--	---	--	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8		
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9		
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2002	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 36½¢ (.365)	22	
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation. Enter amount from line 38 below	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the limit from the table in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	



☐ VOID☐ CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2003 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2003, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning , 2003, and ending , 20	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains	1b Post-May 5, 2003, gain	Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1c Qualified 5-year gain	1d Unrecaptured sec. 1250 gain	
Shareholder's name, address, and ZIP code	1e Section 1202 gain	1f Collectibles (28%) gain	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains \$		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

OMB No. 1545-0068

2003

Attachment
Sequence No. **21**

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 59.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26																																																														
4	Enter your earned income																																																														
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4																																																														
6	Enter the smallest of line 3, 4, or 5																																																														
7	Enter the amount from Form 1040, line 35																																																														
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>		If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
If line 7 is:			If line 7 is:																																																												
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																										
\$0—15,000		.35	\$29,000—31,000		.27																																																										
15,000—17,000		.34	31,000—33,000		.26																																																										
17,000—19,000		.33	33,000—35,000		.25																																																										
19,000—21,000		.32	35,000—37,000		.24																																																										
21,000—23,000		.31	37,000—39,000		.23																																																										
23,000—25,000		.30	39,000—41,000		.22																																																										
25,000—27,000		.29	41,000—43,000		.21																																																										
27,000—29,000		.28	43,000—No limit		.20																																																										
9	Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions																																																														
10	Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44																																																														
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 45																																																														

Part III Dependent Care Benefits

12 Enter the total amount of **dependent care benefits** you received for 2003. This amount should be shown in box 10 of your W-2 form(s). **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2

12

13 Enter the amount forfeited, if any (see the instructions)

13

14 Subtract line 13 from line 12

14

15 Enter the total amount of **qualified expenses** incurred in 2003 for the care of the **qualifying person(s)**

15

16 Enter the **smaller** of line 14 or 15

16

17 Enter your **earned income**

17

18 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see the instructions for the amount to enter.
- All others, enter the amount from line 17.

18

19 Enter the **smallest** of line 16, 17, or 18

19

20 Excluded benefits. Enter here the **smaller** of the following:

- The amount from line 19 or
- \$5,000 (\$2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18).

20

21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"

21

To claim the child and dependent care credit, complete lines 22–26 below.

22 Enter \$3,000 (\$6,000 if two or more qualifying persons)

22

23 Enter the amount from line 20

23

24 Subtract line 23 from line 22. If zero or less, **stop**. You cannot take the credit. **Exception.** If you paid 2002 expenses in 2003, see the instructions for line 9

24

25 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here

25

26 Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11

26

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0067

2003

Attachment
Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply):
a ☐ A foreign entity
b ☐ A U.S. company
c ☐ Self
d ☐ A foreign affiliate of a U.S. company
e ☐ Other (specify) ▶

6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ☐ and go to line 7.

c Have you ever revoked either of the exclusions? ☐ Yes ☐ No

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions ☐ Yes ☐ No

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

10 Date bona fide residence began ▶, and ended ▶

11 Kind of living quarters in foreign country ▶
a ☐ Purchased house
b ☐ Rented house or apartment
c ☐ Rented room
d ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) ☐ Yes ☐ No

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) ☐ Yes ☐ No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No

d Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16** The physical presence test is based on the 12-month period from ► through ►
- 17** Enter your principal country of employment during your tax year. ►
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service.

2003 Foreign Earned Income		Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc.		19	
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		20a	
b In a partnership. List partnership's name and address and type of income. ►		20b	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a Home (lodging)		21a	
b Meals		21b	
c Car		21c	
d Other property or facilities. List type and amount. ►		21d	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	22a		
b Family	22b		
c Education	22c		
d Home leave	22d		
e Quarters.	22e		
f For any other purpose. List type and amount. ►	22f		
g Add lines 22a through 22f.		22g	
23 Other foreign earned income. List type and amount. ►		23	
24 Add lines 19 through 21d, line 22g, and line 23		24	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		25	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income		26	

Part V All Taxpayers

- 27 Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

- 28 Qualified housing expenses for the tax year (see instructions) **28**
- 29 Number of days in your qualifying period that fall within your 2003 tax year (see instructions) **29** days
- 30 Multiply \$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here **30**
- 31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX **31**
- 32 Enter employer-provided amounts (see instructions) **32**
- 33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **33** × .
- 34 **Housing exclusion.** Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII **34**

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

- 35 Maximum foreign earned income exclusion **35** \$80,000 00
- 36 • If you completed Part VI, enter the number from line 29.
• All others, enter the number of days in your qualifying period that fall within your 2003 tax year (see the instructions for line 29). } **36** days
- 37 • If line 36 and the number of days in your 2003 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 36 by the number of days in your 2003 tax year and enter the result as a decimal (rounded to at least three places). } **37** × .
- 38 Multiply line 35 by line 37 **38**
- 39 Subtract line 34 from line 27 **39**
- 40 **Foreign earned income exclusion.** Enter the **smaller** of line 38 or line 39. Also, complete Part VIII ► **40**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

- 41 Add lines 34 and 40 **41**
- 42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable to the excluded income. See instructions and attach computation **42**
- 43 Subtract line 42 from line 41. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. **43**

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

- 44 Subtract line 34 from line 31 **44**
- 45 Subtract line 41 from line 27 **45**
- 46 Enter the **smaller** of line 44 or line 45 **46**
- Note:** If line 45 is **more than** line 46 and you could not deduct all of your 2002 housing deduction because of the 2002 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.
- 47 Housing deduction carryover from 2002 (from worksheet on page 4 of the instructions) . . . **47**
- 48 **Housing deduction.** Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 33. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line **48**



Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

2003Attachment
Sequence No. **34A**Your social security number
:
:
:**You May Use
This Form
If You:**

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion**1 Bona Fide Residence Test**

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2003 or
 any other period of 12 months in a row starting or ending in 2003? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply): a A U.S. business <input type="checkbox"/> b A foreign business <input type="checkbox"/> c Other (specify) ▶ _____ <input type="checkbox"/>		
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____ b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now. c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2003 and date(s) established. ▶ _____ b Of what country are you a citizen/national? ▶ _____		

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2003

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* ☐ **1b**
- Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:
- b** Pre-1936 buildings \$ × 10% (.10) **1c**
- c** Certified historic structures \$ × 20% (.20)
- (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
- (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /
- d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
- (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
- (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$
- e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) **1e**
- 2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10) **2**
- 3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) \$ × 10% (.10) **3**
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives **4**
- 5** **Current year credit.** Add lines 1b through 4 **5**

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

- 6** Regular tax before credits (see instructions) **6**
- 7** Alternative minimum tax (see instructions) **7**
- 8** Add lines 6 and 7 **8**
- 9a** Foreign tax credit **9a**
- b** Credit for child and dependent care expenses (Form 2441, line 11) **9b**
- c** Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) **9c**
- d** Education credits (Form 8863, line 18) **9d**
- e** Credit for qualified retirement savings contributions (Form 8880, line 14) **9e**
- f** Child tax credit (Form 1040, line 49) **9f**
- g** Mortgage interest credit (Form 8396, line 11) **9g**
- h** Adoption credit (Form 8839, line 18) **9h**
- i** District of Columbia first-time homebuyer credit (Form 8859, line 11) **9i**
- j** Possessions tax credit (Form 5735, line 17 or 27) **9j**
- k** Credit for fuel from a nonconventional source **9k**
- l** Qualified electric vehicle credit (Form 8834, line 20) **9l**
- m** Add lines 9a through 9l. **9m**
- 10** Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 **10**
- 11** Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- **11**
- 12** Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) **12**
- 13** Tentative minimum tax (see instructions) **13**
- 14** Enter the greater of line 12 or line 13 **14**
- 15** Subtract line 14 from line 10. If zero or less, enter -0- **15**
- 16** **Credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions. **16**

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2003.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$80,000	00
14	Enter the number of days in your qualifying period that fall within 2003	14	days	
15	Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	×	.
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2003 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ►	18		



General Business Credit

► See instructions on pages 3 and 4.

► Attach to your tax return.

OMB No. 1545-0895

2003

Attachment
Sequence No. **22**

Identifying number

Part I Current Year Credit

1a	Current year investment credit (Form 3468)	1a		
b	Current year work opportunity credit (Form 5884)	1b		
c	Current year welfare-to-work credit (Form 8861)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765)	1e		
f	Current year low-income housing credit (Form 8586)	1f		
g	Current year enhanced oil recovery credit (Form 8830)	1g		
h	Current year disabled access credit (Form 8826)	1h		
i	Current year renewable electricity production credit (Form 8835)	1i		
j	Current year Indian employment credit (Form 8845)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
l	Current year orphan drug credit (Form 8820)	1l		
m	Current year new markets credit (Form 8874)	1m		
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n		
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o		
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p		
q	Current year trans-Alaska pipeline liability fund credit (see instructions)	1q		
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r		
2	Current year credit. Add lines 1a through 1r	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2003 (see instructions)	5		
6	Carryforward of general business credit to 2003. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2004 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e		
f	Child tax credit (Form 1040, line 49)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 18)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions)	16		
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		

Credit for Federal Tax Paid on Fuels**2003**Attachment
Sequence No. **23**

▶ See the Instructions on page 3.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
• Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184		\$	362
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
		.184			
d	10% gasohol	.132		\$	359
e	7.7% gasohol	.14396			375
f	5.7% gasohol	.15436			376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$	354
b	Other nontaxable use	.194			324
		.194			

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244		\$	360
		.244			
b	Use in trains	.20			353
c	Use in certain intercity and local buses	.17			350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
		\$.244		\$	346
		.244			
	Nontaxable use				

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$		355
b	Other nontaxable use	.219				369
c	Other nontaxable uses	.044				377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ►

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		360
b	Use by a state or local government	.244				

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UV Registration No. ►

UP Registration No. ►

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		346
b	Use by a state or local government	.244				
c	Sales from a blocked pump	.244				

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in certain intercity and local buses	\$.062		\$		352
b	Use in qualified local buses or school buses	.136				361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))		(e) CRN
		(b) Gasoline	(c) Alcohol			
a	10% gasohol	\$.03734		\$		356
b	7.7% gasohol	.02804				357
c	5.7% gasohol	.02031				363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 67 (also check box b on line 67); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

10

\$

**Social Security and Medicare Tax
on Unreported Tip Income**▶ See instructions on back.
▶ Attach to Form 1040.**2003**Attachment
Sequence No. **24**

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

1	Total cash and charge tips you received in 2003 (see instructions)	1		
2	Total cash and charge tips you reported to your employer in 2003	2		
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3		
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4		
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5		
6	Maximum amount of wages (including tips) subject to social security tax	6	87,000	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7		
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8		
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	9		
10	Multiply line 9 by .062	10		
11	Multiply line 5 by .0145	11		
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 56 ▶	12		

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2003)

Do Not Detach

**SCHEDULE U
(Form 1040)**Department of the Treasury
Internal Revenue Service**U.S. Schedule of Unreported Tip Income**

For crediting to your social security record

2003**Note:** The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)

Social security number

Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)

Occupation

City, town or post office, state, and ZIP code

1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above ▶	1		
2	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above ▶	2		

Please do not write in this space

DLN—

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32.												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
43 Amortization of costs that began before your 2003 tax year.					43
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44



Casualties and Thefts

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

2003Attachment
Sequence No. **26**

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A _____
 Property B _____
 Property C _____
 Property D _____

		Properties							
		A		B		C		D	
2	Cost or other basis of each property								
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)								
Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year								
5	Fair market value before casualty or theft								
6	Fair market value after casualty or theft								
7	Subtract line 6 from line 5								
8	Enter the smaller of line 2 or line 7								
9	Subtract line 3 from line 8. If zero or less, enter -0-								
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D								10
11	Enter the smaller of line 10 or \$100								11
12	Subtract line 11 from line 10								12
Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684								13
14	Add the amounts on line 4 of all Forms 4684								14
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 								15
16	If line 14 is less than line 13, enter the difference								16
17	Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions.								17
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return								18

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A _____
 Property B _____
 Property C _____
 Property D _____

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 20 is more than line 21, skip line 22.	21							
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22							
23	Fair market value before casualty or theft	23							
24	Fair market value after casualty or theft	24							
25	Subtract line 24 from line 23	25							
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()		
30	Totals. Add the amounts on line 29	30	()	()	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31					
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	32					

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		
34			()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()
36	Total gains. Add lines 33 and 34, column (c)	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net post-May 5 gain or (loss), if applicable, in column (h) Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.	39		



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2003

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2							
3							
4							
5							
6							
7							
8							
9							

*Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

11	Loss, if any, from line 7, column (g)	11	()
12	Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instructions)	17	
18	Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed. b For individual returns: (1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions. (2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18	
		18b(1)	
		18b(2)	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions.)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35



Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ Attach to Form 1040. ▶ See instructions on back.

2003Attachment
Sequence No. **37**

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2003 (see instructions)? ☐ Yes ☐ No**Part I** Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR) 2a	2b	Taxable amount 2b
3a	Agricultural program payments (see instructions) 3a	3b	Taxable amount 3b
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited 4b	4c	Taxable amount 4c
5	Crop insurance proceeds and certain disaster payments (see instructions):		
a	Amount received in 2003 5a	5b	Taxable amount 5b
c	If election to defer to 2004 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2002	5d	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8	
9	Chemicals	9	
10	Conservation expenses (see instructions)	10	
11	Custom hire (machine work)	11	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	
14	Feed purchased	14	
15	Fertilizers and lime	15	
16	Freight and trucking	16	
17	Gasoline, fuel, and oil	17	
18	Insurance (other than health)	18	
19	Interest:		
a	Mortgage (paid to banks, etc.)	19a	
b	Other	19b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20	
21	Pension and profit-sharing plans	21	
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	22a	
b	Other (land, animals, etc.)	22b	
23	Repairs and maintenance	23	
24	Seeds and plants purchased	24	
25	Storage and warehousing	25	
26	Supplies purchased	26	
27	Taxes	27	
28	Utilities	28	
29	Veterinary, breeding, and medicine	29	
30	Other expenses (specify):		
a	.....	30a	
b	.....	30b	
c	.....	30c	
d	.....	30d	
e	.....	30e	
f	.....	30f	
g	.....	30g	
31	Total expenses. Add lines 8 through 30g ▶	31	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	
33	If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a	<input type="checkbox"/> All investment is at risk.
		33b	<input type="checkbox"/> Some investment is not at risk.
	You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c	

Part I Total Investment Interest Expense			
1 Investment interest expense paid or accrued in 2003 (see instructions)	1		
2 Disallowed investment interest expense from 2002 Form 4952, line 7	2		
3 Total investment interest expense. Add lines 1 and 2	3		
Part II Net Investment Income			
4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
b Qualified dividends included on line 4a	4b		
c Subtract line 4b from line 4a	4c		
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h		
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		
Part III Investment Interest Expense Deduction			
7 Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8		

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.

- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the Instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, **not** derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, **not** derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that **did not** limit your liability is property held for investment, but only if you did not materially participate in the activity.

Tax on Accumulation Distribution of Trusts

▶ Attach to beneficiary's tax return.

▶ See instructions on back.

2003Attachment
Sequence No. **73**

A Name(s) as shown on return		B Social security number
C Name and address of trust		D Employer identification number
E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter number of trusts from which you received accumulation distributions in this tax year ▶

Part I Average Income and Determination of Computation Years

1 Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	
2 Distributions of income accumulated before you were born or reached age 21	2	
3 Subtract line 2 from line 1	3	
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	
5 Total (add lines 3 and 4)	5	
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	
7 Taxable part of line 5 (subtract line 6 from line 5)	7	
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	
9 Average annual amount considered distributed (divide line 3 by line 8)	9	
10 Multiply line 9 by .25	10	
11 Number of earlier tax years to be taken into account (see instructions)	11	
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 2002	(b) 2001
	(c) 2000	(d) 1999
	(e) 1998	

Part II Tax Attributable to the Accumulation Distribution

	(a) -----	(b) -----	(c) -----
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14		
15 Enter amount from line 12 in each column	15		
16 Recomputed taxable income (add lines 14 and 15)	16		
17 Income tax on amounts on line 16	17		
18 Income tax before credits on line 14 income	18		
19 Additional tax before credits (subtract line 18 from line 17)	19		
20 Tax credit adjustment	20		
21 Subtract line 20 from line 19	21		
22 Alternative minimum tax adjustments	22		
23 Combine lines 21 and 22	23		
24 Add columns (a), (b), and (c), line 23		24	
25 Divide the line 24 amount by 3		25	
26 Multiply the amount on line 25 by the number of years on line 11.		26	
27 Enter the amount from line 4		27	
28 Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-).		28	

Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2003 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	
10 Total taxable amount. Subtract line 9 from line 8	10	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

► Attach to Form 1040.
► See separate instructions.

OMB No. 1545-0203

2003Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended
return, check here ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 57, without filing Form 5329. See the instructions for Form 1040, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 57	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 57	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2003 than is allowable or you had an amount on line 17 of your 2002 Form 5329.

9	Enter your excess contributions from line 16 of your 2002 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2003 traditional IRA distributions included in income (see instructions)	11		
12	2003 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2003 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2003 than is allowable or you had an amount on line 25 of your 2002 Form 5329.

18	Enter your excess contributions from line 24 of your 2002 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2003 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2003 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2003 were more than is allowable or you had an amount on line 33 of your 2002 Form 5329.

26	Enter the excess contributions from line 32 of your 2002 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2003 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2003 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2003 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2003 than is allowable or you had an amount on line 41 of your 2002 Form 5329.



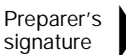
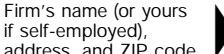
34	Enter the excess contributions from line 40 of your 2002 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2003 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2003 distributions from your Archer MSAs from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2003 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2003. Include this amount on Form 1040, line 57	41		

Part VII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

42	Minimum required distribution for 2003 (see instructions)	42		
43	Amount actually distributed to you in 2003	43		
44	Subtract line 43 from line 42. If zero or less, enter -0-	44		
45	Additional tax. Enter 50% (.50) of line 44. Include this amount on Form 1040, line 57	45		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	 Your signature		 Date	
Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN	Phone no. ()	



Work Opportunity Credit

► Attach to your tax return.

2003Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:												
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ × 25% (.25)	1a											
b	Worked for you at least 400 hours \$ × 40% (.40)	1b											
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2											
3	Work opportunity credits from pass-through entities:												
	<table border="1"><thead><tr><th>If you are a—</th><th>Then enter the total of the current year credits from—</th></tr></thead><tbody><tr><td>a Shareholder . . .</td><td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.</td></tr><tr><td>b Partner . . .</td><td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .</td></tr><tr><td>c Beneficiary . . .</td><td>Schedule K-1 (Form 1041), line 14</td></tr><tr><td>d Patron . . .</td><td>Written statement from cooperative</td></tr></tbody></table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14	d Patron . . .	Written statement from cooperative	3	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.												
b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .												
c Beneficiary . . .	Schedule K-1 (Form 1041), line 14												
d Patron . . .	Written statement from cooperative												
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4											

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 41	}	5
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	6
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	
d	Education credits (Form 8863, line 18)	8d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	
f	Child tax credit (Form 1040, line 49)	8f	
g	Mortgage interest credit (Form 8396, line 11)	8g	
h	Adoption credit (Form 8839, line 18)	8h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	
k	Credit for fuel from a nonconventional source	8k	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	
m	Add lines 8a through 8l	8m	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

At-Risk Limitations

- **Attach to your tax return.**
► **See separate instructions.**

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8	10a		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2002, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b	<input type="checkbox"/> From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your 2002 tax year	17		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your 2002 tax year			
19a	Subtract line 18 from line 17	19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



Alternative Minimum Tax-Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

2003Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 35	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (see instructions)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	<p>IF your filing status is . . .</p> <p>Single or head of household . . . \$112,500 . . . \$40,250</p> <p>Married filing jointly or qualifying widow(er) . . . 150,000 . . . 58,000</p> <p>Married filing separately . . . 75,000 . . . 29,000</p> <p>If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.</p>			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here			
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.</p> <p>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)			
33	Tentative minimum tax. Subtract line 32 from line 31			
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)			
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42			

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30				36
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39			
40	Enter the smaller of line 36 or line 39				40
41	Subtract line 40 from line 36				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43			
44	Enter the smaller of line 36 or line 37	44			
45	Enter the smaller of line 43 or line 44	45			
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions)	46			
47	Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55	47			
48	Multiply line 47 by 5% (.05) ▶				48
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55	49			
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	50			
51	Enter the smaller of line 49 or line 50	51			
52	Multiply line 51 by 8% (.08) ▶				52
53	Subtract line 51 from line 49	53			
54	Multiply line 53 by 10% (.10) ▶				54
55	Subtract line 47 from line 46	55			
56	Subtract line 45 from line 44	56			
57	Enter the smaller of line 55 or line 56	57			
58	Multiply line 57 by 15% (.15) ▶				58
59	Subtract line 57 from line 56	59			
60	Multiply line 59 by 20% (.20) ▶				60
If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.					
61	Subtract line 44 from line 40	61			
62	Multiply line 61 by 25% (.25) ▶				62
63	Add lines 42, 48, 52, 54, 58, 60, and 62				63
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				64
65	Enter the smaller of line 63 or line 64 here and on line 31				65



Installment Sale Income

- Attach to your tax return.
► Use a separate form for each sale or other disposition of property on the installment method.

2003Attachment
Sequence No. **79**

Identifying number

- 1 Description of property ►
2a Date acquired (month, day, year) ► / / b Date sold (month, day, year) ► / /
3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . ☐ Yes ☐ No
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

- | | | | |
|----|---|----|--|
| 5 | Selling price including mortgages and other debts. Do not include interest whether stated or unstated | 5 | |
| 6 | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Cost or other basis of property sold | 8 | |
| 9 | Depreciation allowed or allowable | 9 | |
| 10 | Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 | Commissions and other expenses of sale | 11 | |
| 12 | Income recapture from Form 4797, Part III (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | |
| 16 | Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 | Contract price. Add line 7 and line 17 | 18 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

- | | | | |
|----|---|----|--|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | |
| 21 | Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | |
| 22 | Add lines 20 and 21 | 22 | |
| 23 | Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | |
| 24 | Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) | 26 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No
29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /
b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
d ☐ The second disposition occurred after the death of the original seller or buyer.
e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
30 Selling price of property sold by related party 30
31 Enter contract price from line 18 for year of first sale 31
32 Enter the **smaller** of line 30 or line 31 32
33 Total payments received by the end of your 2003 tax year (see instructions) 33
34 Subtract line 33 from line 32. If zero or less, enter -0- 34
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35
36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) 36
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) 37

**Gains and Losses From Section 1256
Contracts and Straddles**

▶ Attach to your tax return.

2003Attachment
Sequence No. **82**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) Gain or (loss) for entire year	(c) Post-May 5 gain or (loss)
1		
2 Net gain or (loss). Add the amounts on line 1 in columns (b) and (c)	2	
3 Form 1099-B adjustments. See instructions and attach schedule	3	
4 Combine lines 2 and 3, column (b)	4	
5 Combine lines 2 and 3, column (c)	5	
Note: If line 4 shows a net gain, skip line 6 and enter the line 4 and 5 amounts on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number. Do not enter in column (c) more than any loss on line 5	6	
7 Combine lines 4 and 6, column (b), and combine lines 5 and 6, column (c)	7	
8 Short-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	
9 Long-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss for entire year. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)	(j) Post-May 5 loss (see instructions)
10									
11a Enter the short-term portion of losses from line 10, columns (h) and (j), here and include on the appropriate line of Schedule D (see instructions)						11a	()	()	()
b Enter the long-term portion of losses from line 10, columns (h), (i), and (j), here and include on the appropriate line of Schedule D (see instructions)						11b	()	()	()

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain for entire year. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)	(h) Post-May 5 gain (see instructions)
12							
13a Enter the short-term portion of gains from line 12, columns (f) and (h), here and include on the appropriate line of Schedule D (see instructions)					13a		
b Enter the long-term portion of gains from line 12, columns (f), (g), and (h), here and include on the appropriate line of Schedule D (see instructions)					13b		

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

*28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ See separate instructions.

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more) ☐ Real Estate ☐ Gems/Jewelry ☐ Stamp Collections
☐ Art* (contribution of less than \$20,000) ☐ Coin Collections ☐ Books ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign

Here

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► _____

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Mortgage Interest Credit(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies.)▶ **Attach to Form 1040.**▶ **See instructions on back.****2003**Attachment
Sequence No. **53**

Name(s) shown on Form 1040

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4	Enter any 2000 credit carryforward from line 18 of your 2002 Form 8396	4		
5	Enter any 2001 credit carryforward from line 16 of your 2002 Form 8396	5		
6	Enter any 2002 credit carryforward from line 19 of your 2002 Form 8396	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 43	8		
9	Enter the total of the amounts from Form 1040, lines 44 through 49	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 51, and check box a on that line	11		

Part II Mortgage Interest Credit Carryforward to 2004. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2002 credit carryforward to 2004. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2001 credit carryforward to 2004. Enter the smaller of line 5 or line 17	18		
19	2003 credit carryforward to 2004. Subtract line 11 from line 3. If zero or less, enter -0-	19		

Passive Activity Loss Limitations

► See separate instructions.
 ► Attach to Form 1040 or Form 1041.

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2003
 Attachment
 Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a)).
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b)).
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).
- 1d Combine lines 1a, 1b, and 1c

1a		
1b	()
1c	()

1d		
----	--	--

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a Commercial revitalization deductions from Worksheet 2, column (a)
- 2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- 2c Add lines 2a and 2b

2a	()
2b	()

2c	()
----	---	---

All Other Passive Activities

- 3a Activities with net income (enter the amount from Worksheet 3, column (a)).
- 3b Activities with net loss (enter the amount from Worksheet 3, column (b)).
- 3c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).
- 3d Combine lines 3a, 3b, and 3c

3a		
3b	()
3c	()

3d		
----	--	--

- 4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4		
---	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

- 5 Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6 Enter \$150,000. If married filing separately, see page 8
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 8
- 10 Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

6		
7		
8		

5		
9		
10		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

- 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11		
12		
13		
14		

Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 16 **Total losses allowed from all passive activities for 2003.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.

15		
16		

Low-Income Housing Credit

► See instructions on back.
► Attach to your tax return.

OMB No. 1545-0984

2003

Attachment
Sequence No. **36b**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	►		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)		3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)			
4	Current year credit from attached Schedules A (Form 8609) (see instructions)		4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions): If you are a— Then enter the total of the current year credits from— a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) and (2) b Partner Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity		5	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		6	
7	Current year credit or passive activity credit (see instructions)		7	

Part II Allowable Credit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		8	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		9	
10	Add lines 8 and 9		10	
11a	Foreign tax credit	11a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c		
d	Education credits (Form 8863, line 18)	11d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e		
f	Child tax credit (Form 1040, line 49)	11f		
g	Mortgage interest credit (Form 8396, line 11)	11g		
h	Adoption credit (Form 8839, line 18)	11h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i		
j	Possessions tax credit (Form 5735, line 17 or 27)	11j		
k	Credit for fuel from a nonconventional source	11k		
l	Qualified electric vehicle credit (Form 8834, line 20)	11l		
m	Add lines 11a through 11l	11m		
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions)	15		
16	Enter the greater of line 14 or line 15.	16		
17	Subtract line 16 from line 12. If zero or less, enter -0-	17		
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18		

Nondeductible IRAs

► See separate instructions.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

2003Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2003,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2003 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2003, including those made for 2003 from January 1, 2004, through April 15, 2004 (see page 5 of the instructions)	1		
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2003, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes —————> Go to line 4. </div>				
4	Enter those contributions included on line 1 that were made from January 1, 2004, through April 15, 2004	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2003, plus any outstanding rollovers (see page 6 of the instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2003. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2003 and earlier years .	14		
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15		

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2003 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2003 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2003, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2003. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2003 or 2004 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2003 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2003 including any qualified first-time homebuyer distributions (see page 7 of the instructions).	19		
20	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25. But if you have a qualified first-time homebuyer distribution, complete line 23. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	21		
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions) 22 | |	24		
23	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000 23 | |			
24	Add lines 22 and 23			
25	Taxable amount. Subtract line 24 from line 21. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Your signature



Date



**SCHEDULE A
(Form 8609)**(Rev. November 2003)
Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**► **Attach to Form 8609 and file with owner's Federal income tax return.****A Building owner's name****B Identifying number** ►**C Building identification number** ►

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☐ **Yes** ☐ **No.** If "No," see instructions.
- E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☐ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☐ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	.	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5	.	
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9	.	
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18		

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.*

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

**Tax for Children Under Age 14
 With Investment Income of More Than \$1,500**
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
 ▶ See separate instructions.

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions), or qualified dividends, or farm income, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Qualified Dividends and Capital Gain Tax Worksheet** in the Form 1040 or Form 1040A instructions, or **Schedule D or J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

- 1 Enter the child's investment income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$1,500. Otherwise, see instructions
- 3 Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return
- 4 Enter the child's **taxable income** from Form 1040, line 40; Form 1040A, line 27; or Form 1040NR, line 38
- 5 Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return

1		
2		
3		
4		
5		

Part II Tentative Tax Based on the Tax Rate of the Parent

- 6 Enter the parent's **taxable income** from Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If zero or less, enter -0-
- 7 Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above
- 8 Add lines 5, 6, and 7
- 9 Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, check here ▶ ☐
- 10 Enter the parent's tax from Form 1040, line 41; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 39; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814**. If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here ▶ ☐
- 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**

6		
7		
8		
9		
10		
11		

- 12a Add lines 5 and 7 12a
- b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)
- 13 Multiply line 11 by line 12b

12a		
12b	×	
13		

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- 14 Subtract line 5 from line 4
- 15 Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ ☐
- 16 Add lines 13 and 15
- 17 Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ ☐
- 18 Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 41; Form 1040A, line 28; or Form 1040NR, line 39

14		
15		
16		
17		
18		



**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2003

Attachment
Sequence No. **74**

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4		
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2004

16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2002 minimum tax credit carryforward. Enter the amount from your 2002 Form 8801, line 26	19		
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less, see the instructions before completing this part.

Caution: For a fiscal year taxpayer with a **prior** tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (see instructions).

27	Enter the amount from line 10			27
28	Enter the amount from line 23 of your 2002 Schedule D (Form 1040) (line 21 of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 Schedule D Tax Worksheet*	28		
29	Enter the amount from line 19 of your 2002 Schedule D (Form 1040), or line 15d, column (2), of the 2002 Schedule D (Form 1041)	29		
30	If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet	30		
31	Enter the smaller of line 27 or line 30			31
32	Subtract line 31 from line 27			32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result ▶			33
34	Enter the amount from line 28 of your 2002 Schedule D (Form 1040) (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34		
35	Enter the smaller of line 27 or line 28	35		
36	Enter the smaller of line 34 or line 35	36		
37	Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37		
38	Enter the smaller of line 36 or line 37	38		
39	Multiply line 38 by 8% (.08) ▶			39
40	Subtract line 38 from line 36 ▶	40		
41	Multiply line 40 by 10% (.10) ▶			41
42	Subtract line 36 from line 35 ▶	42		
43	Multiply line 42 by 20% (.20) ▶			43
	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46.			
44	Subtract line 35 from line 31 ▶	44		
45	Multiply line 44 by 25% (.25) ▶			45
46	Add lines 33, 39, 41, 43, and 45			46
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result			47
48	Enter the smaller of line 46 or line 47 here and on line 11			48

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

Form	8812	Additional Child Tax Credit		OMB No. 1545-1620 <div style="font-size: 2em; font-weight: bold;">2003</div> Attachment Sequence No. 47
Department of the Treasury Internal Revenue Service			Complete and attach to Form 1040 or Form 1040A.	
Name(s) shown on return			Your social security number	

Part I All Filers

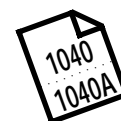
1 Enter the amount from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 10 of the worksheet on page 4 of the publication	1		
2 Enter the amount from Form 1040, line 49, or Form 1040A, line 33	2		
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		
4 Enter your total taxable earned income. See the instructions on back	4		
5 Is the amount on line 4 more than \$10,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,500 from the amount on line 4. Enter the result	5		
6 Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		

Part II Certain Filers Who Have Three or More Qualifying Children

7 Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60.	8		
1040A filers: Enter -0-.			
9 Add lines 7 and 8	9		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 63 and 64.	10		
1040A filers: Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12		

Part III Your Additional Child Tax Credit

13 This is your additional child tax credit	13		
--	-----------	--	--



Enter this amount on
Form 1040, line 65, or
Form 1040A, line 42.

**Parents' Election To Report
Child's Interest and Dividends**▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.**2003**Attachment
Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last)**B** Child's social security number**c** If more than one Form 8814 is attached, check here**Part I Child's Interest and Dividends To Report on Your Return**

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b		
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income	4		
5 Base amount	5	1,500	00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7 Amount not taxed	7	750	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
9 Tax. Is the amount on line 8 less than \$750? <input type="checkbox"/> No. Enter \$75 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sure to check box **a** on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2003 was less than \$7,500.
- The child is required to file a 2003 return.

- There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax).
- There was no Federal income tax withheld from the child's income.

You must also qualify. See **Parents Who Qualify To Make the Election** below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.

- You are filing a joint return for 2003 with the child's other parent.

- You and the child's other parent were married to each other but file separate returns for 2003 **and** you had the **higher** taxable income.

- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989**
(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution

If you need more space, attach a statement.

2 Enter the total qualified higher education expenses you paid in 2003 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2		
3 Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2003 for the person(s) listed in column (a) of line 1 (see instructions)	3		
4 Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4		
5 Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2003	5		
6 Enter the interest included on line 5 (see instructions)	6		
7 If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	
8 Multiply line 6 by line 7	8		
9 Enter your modified adjusted gross income (see instructions) Note: If line 9 is \$73,500 or more if single or head of household, or \$117,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9		
10 Enter: \$58,500 if single or head of household; \$87,750 if married filing jointly or qualifying widow(er)	10		
11 Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11		
12 Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	
13 Multiply line 8 by line 12	13		
14 Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if **all four** of the following apply.

1. You cashed qualified U.S. savings bonds in 2003 that were issued after 1989.
2. You paid qualified higher education expenses in 2003 for yourself, your spouse, or your dependents.
3. Your filing status is any status **except** married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$73,500 if single or head of household; \$117,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2003.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use **Form 8818**, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ►
- 2 Description of like-kind property received ►
- | | | | |
|--|---|---|---|
| 3 Date like-kind property given up was originally acquired (month, day, year) | 3 | / | / |
| 4 Date you actually transferred your property to other party (month, day, year) | 4 | / | / |
| 5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year) | 5 | / | / |
| 6 Date you actually received the like-kind property from other party (month, day, year) (see instructions) | 6 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

Part II Related Party Exchange Information

- | | | |
|-------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
|-------------------------|---------------------|------------------------------------|

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No
- If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

- | | | | | |
|--|----|--|--|--|
| 12 Fair market value (FMV) of other property given up | 12 | | | |
| 13 Adjusted basis of other property given up | 13 | | | |
| 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale | 14 | | | |
| 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) | 15 | | | |
| 16 FMV of like-kind property you received | 16 | | | |
| 17 Add lines 15 and 16 | 17 | | | |
| 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions) | 18 | | | |
| 19 Realized gain or (loss). Subtract line 18 from line 17 | 19 | | | |
| 20 Enter the smaller of line 15 or line 19, but not less than zero | 20 | | | |
| 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) | 21 | | | |
| 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) | 22 | | | |
| 23 Recognized gain. Add lines 21 and 22 | 23 | | | |
| 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions | 24 | | | |
| 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 | 25 | | | |

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Eligible Child**
- **Employer-Provided Adoption Benefits**
- **Qualified Adoption Expenses**

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1986 and was disabled	(d) a child with special needs	(e) a foreign child	
	First	Last					
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Caution: If the child was a foreign child, see **Special Rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

Before you begin: If you are filing Form 1040 and are claiming the mortgage interest credit (see the instructions for Form 1040, line 51), first complete **Form 8396, Mortgage Interest Credit**.

2	Maximum credit per child	2	\$10,160	00	\$10,160	00			
3	Did you file Form 8839 for a prior year?	3							
	<input type="checkbox"/> No. Enter -0-.								
	<input type="checkbox"/> Yes. See page 3 of the instructions for the amount to enter.								
4	Subtract line 3 from line 2	4							
5	Enter your total qualified adoption expenses (see page 3 of the instructions)	5							
	Caution: Your <i>qualified adoption expenses</i> may not be equal to the <i>adoption expenses</i> you paid in 2003.								
6	Enter the smaller of line 4 or line 5	6							
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12	7							
8	Enter your modified adjusted gross income (see page 4 of the instructions)	8							
9	Is line 8 more than \$152,390?	9							
	<input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11.								
	<input type="checkbox"/> Yes. Subtract \$152,390 from line 8								
10	Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	10							
11	Multiply line 7 by line 10	11							
12	Subtract line 11 from line 7	12							
13	Credit carryforward from prior years. Enter the amount, if any, from line 23 of your Credit Carryforward Worksheet on page 4 of the 2002 Form 8839 instructions.	13							
14	Add lines 12 and 13	14							
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28.	15							
16	1040 filers: Enter the total of the amounts from Form 1040, lines 44 through 49, plus any mortgage interest credit from Form 8396, line 11.	16							
	1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33.								
17	Subtract line 16 from line 15	17							
18	Adoption credit. Enter the smaller of line 14 or line 17 here and on Form 1040, line 50, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)	18							

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2		
19	Maximum exclusion per child	19	\$10,160 00	\$10,160 00		
20	Did you receive employer-provided adoption benefits for a prior year?					
	<input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	20				
21	Subtract line 20 from line 19.	21				
22	Enter the total amount of employer-provided adoption benefits you received in 2003. This amount should be shown in box 12 of your 2003 Form(s) W-2 with code T	22				
23	Add the amounts on line 22					23
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2003, enter the amount from line 21.	24				
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31.					25
26	Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions)	26				
27	Is line 26 more than \$152,390? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$152,390 from line 26	27				
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	28				
29	Multiply line 25 by line 28	29				
30	Excluded benefits. Subtract line 29 from line 25					30
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."					31



You may be able to claim the adoption credit in Part II on the front of this form if either of the following apply.

- The total adoption expenses you paid in 2003 were not fully reimbursed by your employer and the adoption became final in 2003 or earlier.
- You adopted a child with special needs and the adoption became final in 2003.



**Empowerment Zone and Renewal
Community Employment Credit****2003**Attachment
Sequence No. **99**► **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1 Enter the total qualified wages paid or incurred during **calendar year 2003** only (see instructions)
- a Qualified empowerment zone wages \$.....X 20% (.20)
- b Qualified renewal community wages \$.....X 15% (.15)
- 2 Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages
- 3 Form 8844 credits from pass-through entities:
- | If you are a— | Then enter the total of the current year credits from— |
|---------------------|--|
| a Shareholder . . . | Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 . . . |
| b Partner . . . | Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . |
| c Beneficiary . . . | Schedule K-1 (Form 1041), line 14 . . . |
| d Patron . . . | Written statement from cooperative . . . |
- 4 Add lines 2 and 3
- 5 Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 7 Passive activity credit allowed for 2003 (see instructions)
- 8 Carryforward of empowerment zone and renewal community employment credit to 2003
- 9 Carryback of empowerment zone and renewal community employment credit from 2004 (see instructions)
- 10 **Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)

Part II Allowable Credit

- 11 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 41
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 12 Alternative minimum tax (see instructions)
- 13 Add lines 11 and 12
- 14a Foreign tax credit
- b Credit for child and dependent care expenses (Form 2441, line 11)
- c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)
- d Education credits (Form 8863, line 18)
- e Credit for qualified retirement savings contributions (Form 8880, line 14)
- f Child tax credit (Form 1040, line 49)
- g Mortgage interest credit (Form 8396, line 11)
- h Adoption credit (Form 8839, line 18)
- i District of Columbia first-time homebuyer credit (Form 8859, line 11)
- j Possessions tax credit (Form 5735, line 17 or 27)
- k Credit for fuel from a nonconventional source
- l Qualified electric vehicle credit (Form 8834, line 20)
- m Add lines 14a through 14l
- 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23
- 16 Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-
- 17 Tentative minimum tax (see instructions)
- 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)
- 19 Multiply line 17 by 75% (.75)
- 20 Enter the greater of line 18 or line 19
- 21 Subtract line 20 from line 15. If zero or less, enter -0-
- 22 General business credit (other than the New York Liberty Zone business employee credit) (see instructions)
- 23 Subtract line 22 from line 21
- 24 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 23 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions

**Archer MSAs and
Long-Term Care Insurance Contracts****2003**Attachment
Sequence No. **39**▶ **Attach to Form 1040.**▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare+Choice MSA, skip Section A and complete Section B.**Part I General Information.** See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2003?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2003?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part.
If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3a Were any employer contributions made to your Archer MSA(s) for 2003? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b Total employer contributions to your Archer MSA(s) for 2003 3b		
4 Archer MSA contributions you made for 2003, including those made from January 1, 2004, through April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4	
5 Limitation from the worksheet on page 3 of the instructions	5	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount	7	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of the instructions)	8a	
b Distributions included on line 8a that you rolled over to another Archer MSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b	
c Subtract line 8b from line 8a	8c	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b	

Section B. Medicare+Choice MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2003 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the instructions)	12	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	
14 Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med+MSA" and the amount	14	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b	

Name of policyholder (as shown on Form 1040)

Social security number
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here ☐**16a** Name of insured ▶ **b** Social security number of insured ▶**17** In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ Yes ☐ No**18** Was the insured a terminally ill individual? ☐ Yes ☐ No**Note:** If "Yes" and the **only** payments you received in 2003 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.**19** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked**Caution:** Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**20** Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . .**21** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .**22** Add lines 20 and 21**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.**23** Multiply \$220 by the number of days in the LTC period**24** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)**25** Enter the **larger** of line 23 or line 24**26** Reimbursements for qualified LTC services provided for the insured during the LTC period**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**27** Per diem limitation. Subtract line 26 from line 25**28** **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.

Education Credits
(Hope and Lifetime Learning Credits)

► See instructions.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2003

Attachment
Sequence No. **50**

Your social security number

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. **Caution:** You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
2	Add the amounts in columns (d) and (f)			2		
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ►					3

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
5	Add the amounts on line 4, column (c), and enter the total		5
6	Enter the smaller of line 5 or \$10,000		6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ►		7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8	
9	Enter: \$103,000 if married filing jointly; \$51,000 if single, head of household, or qualifying widow(er)	9	
10	Enter the amount from Form 1040, line 35*, or Form 1040A, line 22	10	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)		13 × .
14	Multiply line 8 by line 13		14
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28		15
16	Enter the total, if any, of your credits from Form 1040, lines 44 through 46, or Form 1040A, lines 29 and 30		16
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits		17
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 47, or Form 1040A, line 31		18

*See Pub. 970 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**New York Liberty Zone
Business Employee Credit**

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

- 1 Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed **during calendar year 2002 or 2003** who have:
- a Worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25) =
- b Worked for you at least 400 hours \$ × 40% (.40) =
- 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages
- 3 NY Liberty Zone business employee credits from pass-through entities:
- | If you are a— | Then enter the NY Liberty Zone business employee credits from— |
|-----------------|--|
| a Shareholder . | Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. |
| b Partner . | Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . |
| c Beneficiary . | Schedule K-1 (Form 1041), line 14 |
| d Patron . | Written statement from cooperative |
- 4 Add lines 2 and 3
- 5 NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 7 NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions) .
- 8 Carryforward of NY Liberty Zone business employee credit to 2003
- 9 Carryback of NY Liberty Zone business employee credit from 2004 (see instructions)
- 10 **Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)

Part II Allowable Credit

- 11 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 41
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 12 Alternative minimum tax:
- Individuals. Enter the amount from Form 6251, line 35
 - Corporations. Enter the amount from Form 4626, line 14
 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56
- 13 Add lines 11 and 12
- 14a Foreign tax credit
- b Credit for child and dependent care expenses (Form 2441, line 11) .
- c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)
- d Education credits (Form 8863, line 18)
- e Credit for qualified retirement savings contributions (Form 8880, line 14)
- f Child tax credit (Form 1040, line 49)
- g Mortgage interest credit (Form 8396, line 11)
- h Adoption credit (Form 8839, line 18)
- i District of Columbia first-time homebuyer credit (Form 8859, line 11)
- j Possessions tax credit (Form 5735, line 17 or 27)
- k Credit for fuel from a nonconventional source
- l Qualified electric vehicle credit (Form 8834, line 20)
- m Add lines 14a through 14l
- 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 .
- 16 Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-.
- 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)
- 18 Subtract line 17 from line 15. If zero or less, enter -0-
- 19 General business credit (see instructions)
- 20 Subtract line 19 from line 18. If zero or less, enter -0-
- 21 **Credit allowed for the current year.** Enter the **smaller** of line 10 or line 20 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions

Health Coverage Tax Credit► **Attach to Form 1040 or Form 1040NR.****2003**Attachment
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

Before you begin: See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2003 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit****1** Check the boxes below for each month in 2003 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums.
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under Federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Part II Health Coverage Tax Credit**2** Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any **(a)** Archer MSA distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2003**4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit**5** Multiply line 4 by 65% (.65) and enter the result**6** Advance payments, if any, from Form 1099-H, box 1**7** **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 67, or Form 1040NR, line 62, and check box **c** on that line